

SECOND REPORT
FROM THE
SPECIAL COMMITTEE
ON
VARIOUS COMMUNICATIONS
FROM
HIS EXCELLENCY THE GOVERNOR IN CHIEF
LORD AYLMER,
ON THE SUBJECT OF THE
FINANCES
OF THE
PROVINCE OF LOWER CANADA.

*Ordered, by the House of Assembly, to be printed,
5th March, 1834.*

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SECOND REPORT.

THE SPECIAL COMMITTEE to whom were referred the Message of His Excellency the Governor in Chief of the 18th January last, relating to the Finances, with the Estimate accompanying the same; His Excellency's Messages of the 2d December, 1831, with the Estimates accompanying the same,—that of the 21st January, 1832, relating to a proposed Civil List,—that of the 21st November 1832, relating to the Supply Bill of 1832,—that of the 14th December 1832, with the Statements accompanying the same,—and that of the 4th January 1833, with the Estimate of the probable expenditure of the year 1833, accompanying the same; His Excellency's Message of the 21st January last, relating to the Supply Bill for 1832; His Excellency's Answers to the several Addresses of this House of the 18th January last, praying for communication of divers Books of Record, and of divers original Accounts and Vouchers relating to the Revenue and Expenditure of the Civil Government; and His Excellency's Answers to the two Addresses of this House of the 29th January last, relating to Public Monies in the custody of the Receiver General, and to his Receipts and Payments,—with power to report from time to time, have the honor to present their **SECOND REPORT** :—

YOUR Committee limited themselves in their First Report, to bringing under the view of Your Honorable House, the difficulties which had been originated in regard to the communication of certain Records required to enable Your Committee to enter fully into the consideration of the various references made to them.

Your Committee have now to refer in the first place to the Addresses presented by Your Honorable House to His Excellency the Governor in Chief, with His Excellency's Answers thereto, which are contained in the Appendix to the present Report under the Nos. 1, 2, 3, 4, 5, 6, 7, and 8.

Your Committee submit that the prayer of each Address is made in the same words, viz :—“ *to direct the proper Officer to communicate*” the Documents and Papers asked for. It is also apparent that the interpretation given by His Excellency the Governor in Chief to the prayer of the several Addresses, was, that the documents and papers were to be left in possession of the Committee, inasmuch as in answer to the first Address, His Excellency declined directing the Receiver General *to dispossess himself* of the original Vouchers of his receipts and payments, on the ground that they constitute the security of that Officer in the settlement of his Accounts with the Lords of the Treasury. His Excellency's Answers to the Addresses Nos. 3 and 5, were given in the same words, viz :—“The proper Officer will be directed to furnish the information prayed for in this Address.” And in compliance with the Address No. 3, the Civil Secretary appeared at

the Bar of Your Honorable House on the thirty first day of January last, and delivered to the Clerk, the Returns of the Civil Government, commonly known under the designation of the Blue Book, thus divesting himself of their possession, and shewing that he understood the prayer of the Addresses, and His Excellency's Answers thereto, to mean that the communication of these documents should be made by leaving them in the possession of the House.

In conformity also with Address No. 5, and in obedience to directions conveyed to him, through the Civil Secretary, the Inspector General of Provincial Accounts communicated and left with Your Committee, all the original Accounts and Vouchers relating to the Civil Government, which were in his possession.

Your Committee so far encountered no difficulty in obtaining information; but the case was altered when it became necessary to refer to the Record Books of Warrants issued on the Receiver General, and of Reports made on Public Accounts by the Executive Council.

The prayer of the Address No. 7, asking for communication of these Records is the same as of those before referred to. The Governor's Answer is the same as his Answers to Nos. 3 and 5; yet when the Assistant Clerk of the Executive Council was called on to leave the Books with the Committee, he replied:—"I have been ordered to communicate these Books to the Committee, but being a sworn Officer, I should not consider myself authorized, without an order to that effect from the Governor in Chief, to part with them on a receipt given by the Chairman;" and he added that the entries were entirely confined to the subject of the Public Accounts.

Your Committee desirous of preventing any collision between the Executive Government and Your Honorable House, transmitted to the Civil Secretary, a Copy of Mr. G. H. Ryland's evidence, with an intimation that the Committee could not proceed to the due consideration of His Excellency's Message of the 13th January 1834, unless the Record Books in Mr. Ryland's custody were left with them.

Your Committee thus exceeded the bounds of their duty: had they acted strictly, they would have reported the circumstances immediately to Your Honorable House, and recommended the adoption of measures which might have compelled the Civil Secretary to give such instructions to the Clerk of the Council as would have deprived the latter Officer of any pretext for not complying with the Address of the House, as promised by His Excellency the Governor in Chief, in his Answer to the same.

The Chairman of Your Committee also wrote to the Civil Secretary on the subject; but the efforts of Your Committee were rendered of no avail,—instead of meeting with that courtesy to which they were entitled as a body of Gentlemen acting from a desire to prevent any misunderstanding, they encountered neglect and insult on the part of the Civil Secretary, and an insuperable barrier was thus at once raised by the confidential Officers of Government to any satisfactory adjustment of the questions relating to the Finances, during the present Session.

Your Committee do not conceive it requisite to recommend the adoption of any measures in respect to the conduct of the Civil Secretary; they are convinced that he will in future be more correct and circumspect in his proceedings, when he reflects, that through incapacity or design he has brought into question the sincerity of the Government,—placed the Executive in contradiction with itself under circumstan-

ces precisely similar, and consequently made it appear that its proposed measures are not to be relied on.

That Your Honorable House may be fully aware of the necessity of obtaining the Records above referred to, and of inspecting all original Documents relating to the Revenue and Expenditure of the Civil Government of the Province, which from time to time any future Committee may require before coming to a final conclusion on the subject of the Finances ; Your Committee submit the evidence which they have taken, and refer particularly to that of the Inspector General of Provincial Accounts, whereby it appears that the true expenditure in any one year is not laid before the House, and that the Officer whose duty it has been to prepare the Statements annually laid before the Legislature, has not given satisfactory explanations on the different points respecting which he was questioned by Your Committee. It appears that it has been the practice to issue, to different Officers, monies on account of the disbursements which in virtue of their offices they were required to make for the public service ; that in many instances the advances thus made have exceeded the actual expense of the year, and that in making out the Returns for the information of the Legislature the sums so advanced have been stated as the amount expended instead of the monies actually disbursed by the Officers. Public Officers had thus balances lying over from year to year, and the Public Revenue was charged with an expenditure that had not been incurred.

It also appears, that in other instances where the sum appropriated for the service of one year exceeded the disbursements, monies on account have been issued to a larger amount than was required, and charged against the Revenue, instead of the actual expenditure ; and if, in the ensuing year, the appropriation was less than the disbursements, the amount of the appropriation only has been stated as the expenditure, and the difference made good from the overcharge against the Revenue of the preceding year, and this has been done without any intimation of the practice being given to the Legislature.

The Inspector has stated that the system was adopted in conformity with the Reports of the Auditor General of Accounts, confirmed by Reports of the Executive Council ; and in support of his assertion he has produced copies and extracts from some Reports of the Auditor General, but has not communicated any Reports of the Executive Council.

On examining the Auditor General, he stated that the Inspector is labouring under a mistake ; but on this point it is only necessary for Your Committee to refer to the evidence of each Officer. It is sufficient to know what is the practice as admitted by the Inspector, for Your Committee to report that the Statements of the annual expenditure of the Civil Government for the last three years, are incorrect.

Your Committee at the same time submit that the non-production of the Reports of the Executive Council referred to by the Inspector General in support of his testimony, confirms the necessity of obtaining communication of the Original Records.

Adverting to the fact mentioned in their First Report of the Revenue accruing from Duties levied under authority of the Act of Parliament 14th Geo. III., Cap. 88., being stated by the local Government in the Returns laid before Your Honorable House, on the 2d. December 1831, as at the disposal of, and forming

part of the monies appropriated by the Legislature in the year 1831, while in the Returns transmitted to England, the same Revenue for the same year is stated to be at the exclusive disposal of the Crown, Your Committee were induced to examine what had been the practice prior to that year and the system followed since. They have ascertained that up to the year 1831 inclusive, "a Statement of the Funds at the disposal of the Provincial Parliament of Lower Canada, and the several appropriations thereof," was annually laid before the Legislature, and that up to the year 1830 inclusive, the Revenue of the 14th Geo. III. Cap. 88, was not included in that Statement; that no similar Statement accompanied the Returns for the year 1832, but another was substituted, intitled, "Statement of the funds of the Civil Government of Lower Canada shewing the amounts received and paid by the Receiver General during the period from the 1st December 1831, to the 11th December 1832, and the actual balance in the Chest at the latter date." On the credit side of this, the whole Revenue of the year, as detailed in the Income Account, is included in one sum, without any distinction being drawn between the Funds claimed by the Crown to be at its exclusive disposal and those which are said to be subject to appropriation by the Legislature. Had not Your Committee been in possession of other Documents, the inference they would necessarily have drawn from the manner in which this Statement is made up, would have been that the Government had abandoned all claim to the exclusive disposal of the Revenues included in the Income Account; but advertng to the Message of His Excellency the Governor in Chief, of the 21st November 1832, in which His Excellency intimates that His Majesty will provide for certain charges of the Civil Government, "out of those Funds which the Law has placed at His own disposal," to the Address of Your Honorable House of the 30th January 1833, praying for a communication of a detailed Statement of the particular Funds to which His Excellency's Message above mentioned refers, and whether these Funds are derived from sources of Revenue within this Province;—and to the answer of the Governor in Chief to the Address of the 4th February 1833, in which His Excellency states that the Message of the 21st November 1832, was drawn up in strict conformity with the Instructions received by him from His Majesty's Secretary of State for the Colonial Department, wherein he is directed in general terms to provide for the charges of the Civil List from out of the Funds which the Law has placed at the disposal of His Majesty, and as the said Instructions do not specify in detail the Funds which are to be applied, His Excellency concluded as of course that it was intended that the charges of the Civil List were to be borne by such Funds as may have been considered by His Majesty's Government, to be at the disposal of the Crown at the date of the Instructions above referred to, namely, the month of April, 1832. Your Committee felt convinced that the Returns laid before Your Honorable House, did not convey a correct view of the state of the Revenue, nor of the pretensions of the Government in respect to a portion of it. They therefore proceeded to examine the Inspector of Provincial Accounts; and on the first item of the Statement No. 11, of the 11th December 1832, from which it appeared that the Receiver General paid on account of the Civil Government, a sum of upwards of £5,600 more than he had received, the Inspector explained that the overpayment might have been made out of the Funds of the Jesuits Estates (upwards of £9,000) and the Land and Timber Funds, and also that the Statement laid before the Legislature must have been taken from one which the Receiver General was requested by him to furnish. It does not appear to Your Committee that in this case the Inspector did more than to copy a Return prepared by the Receiver General, and consequently he cannot possess sufficient information to enable him to give a correct explanation as to the sources from which the supposed overpayment was made.

Your Committee submit that the Receiver General could not have applied any portion of the Funds of the Jesuits Estates in contravention of the enactment contained in the first section of the Act 2d William IV. Cap. 41,—and on referring to the Blue Book, Your Committee find that there were not any arrears of Revenue from the preceding year accruing from the Land and Timber Funds, that the total amount paid to the Receiver General during the year, on account of these Funds, was £4,737 9s. 1d., and that the “ordinary and fixed” added to the “contingent and accidental” expenses charged against these Funds, amounted to £4,242 5s. 11d., thus leaving on the supposition of the Inspector General, a sum of four hundred and Ninety two pounds, three shillings and two pence, to balance an overpayment of upwards of Five thousand six hundred pounds.

Your Committee next enquired whether the sum of £56,191 12s. 10d. charged against the Revenue as expenses incurred in support of the Civil Government for the year 1832, without reference to the *Law*, under *authority* of which *the payments were made*, had been expended in conformity with any Act or Acts of appropriation, or on the personal responsibility of the Governor. To this the Inspector General answered: “under the Act of Supply for the year 1832.” This answer would have induced the Committee to believe that the whole Revenue was abandoned to the Legislature, had not the reasons before mentioned still influenced them to proceed further with their enquiry. They accordingly ascertained that the Act of Supply referred to was a Provincial Act, but the Inspector General avoided answering the question, whether it was considered by the Government that the total sum of £56,191 12s. 10d. was appropriated by that Act out of the Revenues of the Province; he referred to the terms of the Act, and thus convinced Your Committee that there was something to conceal; something which he either could not or would not disclose. The Inspector General further declared, that he could not immediately say whether the Credit side of the Account No. 11, of the 11th December 1832, prepared by himself, contained a Statement of the Revenue which was wholly at the disposal of the Legislature, or whether any sources of Revenue were therein included, which are considered by the Government as at the disposal of the Crown; but on the 15th February, four days subsequently, he stated that the Revenues at the disposal of the Legislature were included, and also other sources of Revenue which are at the disposal of the Crown, and he enumerated these latter to be,—The Casual and Territorial Revenue; the Proceeds of the Provincial Acts 41st Geo. III.; and the annual Aid by the 35th Geo. III. He proceeded to say, that as respects the produce of the Imperial Act 14th Geo. III. he does not consider himself competent to give any opinion, as it depends on the construction of a recent Act of the Imperial Parliament, upon which some doubts exist; but he produced an extract from a private Memorial of the Auditor General, dated 24th August 1833, to shew what the opinion of that Officer was.

Your Committee taking into consideration the Return made by the Inspector General on the 30th November 1831, wherein he explicitly states the Revenue of the British Act 14th Geo. III. Cap. 88, as at the disposal of the Legislature, which Return was made after the receipt of the Act of Parliament referred to in his evidence, and comparing this with the Return No. 11, of the 11th December 1832, in which all the Revenue is included without distinction, and also with the answers reluctantly given by the Inspector General, whereby it appears, that although in November 1831, he felt no difficulty in stating the Revenue of the 14th Geo. III. to be at the disposal of the Legislature, yet in December 1832, without assigning any reason, he had doubts which apparently induced him to make out a Return from which information could not be obtained,—felt themselves called on to endeavour to elicit from that Officer, under what authority or advice he made so essential an ap-

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teration in the annual Returns; and with this view Your Committee proposed sundry questions, to all of which he answered most unsatisfactorily; he however stated, that he did not know of any other opinions being given by Public Officers, except that contained in the private Memorial of the Auditor General.

On the 19th February, Your Committee again examined the Inspector General, and then ascertained, that in November 1831, the Revenue of the Act 14th Geo. III. was in his opinion, and in that of His Excellency the Governor in Chief, at the disposal of the Legislature, and was so stated accordingly in the Return laid before Your Honorable House. That in December 1832, there were a variety of opinions on the subject, (although in a former examination he stated he knew of none except that of the Auditor General, which was dated some months after December 1832) but he could not *positively* say that it was in consequence of such variety of opinions that an Account similar to No. 9, of the 30th November 1831, was then for the first time omitted to be laid before the Legislature, but rather that it was more a desire of preparing a Statement shewing the connection between the *Public Accounts prepared for the Legislature and those of the Receiver General.*

Your Committee highly approve of the attempt made to shew the connection between the annual Returns and the Receiver General's Accounts, but they do not see what necessity there could be for omitting a Statement which, if correctly made, would have conveyed to the Legislature, information that it appears to have been the object of the local Government during the last three Sessions, studiously to withhold, that is the real state of the Finances, shewing the several sources of Revenue which His Majesty's Government *bonâ fide* lay claim to.

The Inspector General next admitted as a fact, not as an opinion, that at the time he made out the Return of the 11th December 1832, it was not determined by the local authorities, whether the Revenue of the 14th Geo. III. Cap. 88, was or was not to be considered at the disposal of the Legislature, and that according to his Instructions, he could not at that period determine what sum was so considered; but at the present time the only sources of Revenue subject to appropriation by the Legislature, were such as are derived from Provincial Laws.

Your Committee further observe, that in the Returns included in the Blue Book for the year 1832, "the ordinary and fixed expense of the Departments of Government for that year, is stated to amount to £56,191 12s. 10d.; that the monies to meet this expense stated to be at the disposal of the Crown, and of which the Revenue of the 14th Geo. III. Cap. 88, forms a part, amounted to £51,381 4s. 8d.; and that the difference was granted "out of the Revenues at the disposal of the Legislature." This is a complete explanation of the interpretation given by the local Government to the Supply Bill of 1832, a piece of information which Your Committee endeavoured in vain to elicit from the Inspector General, although he must have been well acquainted with the facts. It is also another proof of the manner in which the King's Government and the Legislature have been misled by the operations of the local Government.

Your Committee next enquired why Statements similar to those of the 30th November 1831, No. 9, and 11th December, 1832, No. 11, have not been laid before Your Honorable House, along with the other Returns for the year 1833. To this the Inspector General answered: "as respects Statement No. 9, of the 30th November 1831, I refer to my answer to question No. 36,"—and that no Statement similar to that of the 11th December 1832, No. 11, was furnished for 1833, because on account of payments for School Allowances, it was almost impossible to determine the balance in the Receiver General's hands, at any specific date, as it varied

from hour to hour, It thus appeared that the Statement of the Funds at the disposal of the Legislature, and the several appropriations thereof, for the year 1839, was not furnished, because it was desirable to render an Account shewing the connection between the Public Accounts and those of the Receiver General (see answer to question N^o. 30,) and that the latter Account was not rendered because it was almost impossible to make it out.

Your Committee conceiving that were the Receiver General to enter his receipts and payments immediately in the order of their dates, and add up his Books daily after office hours, it would be possible to ascertain the balance of monies in his hands on any specified day, requested the opinion of the Inspector General on the subject, who agreed with Your Committee that it would as to the balance in the Receiver General's hands, but added that this would *not* establish the relation between the Public Accounts as prepared by him and those of the Receiver General.

Your Committee now respectfully submit that they have shewn the necessity of proceeding to the examination of the present state of the Finances, by the Inspection of all the Original Records and other documents having reference to the Public Accounts, and that to enable the King's Government and the Provincial Legislature to come to a final and amicable adjustment on the questions now at issue, it is necessary that the most full and ample information be given in respect to every branch of the Public Revenue, and that an end be put to the attempts at concealment, which unfortunately for the interests of the King's Government and the welfare of the country, have been persevered in by the local Civil Government until it has been reduced to its present state of weakness and inefficiency.

Your Committee have also enquired whether His Majesty's gracious intentions in respect to the security of monies in the hands of the Receiver General have been fully carried into effect, and on this head they report that His Excellency Sir James Kempt communicated to Your Honorable House by Message, on the 30th February 1829, (Appendix N^o. 9) an arrangement suggested by the Lords Commissioners of His Majesty's Treasury, and at the same time intimated that should no enactment be made by the Legislature for the security of the Public Money in the Receiver General's hands, His Excellency would deem it necessary to carry the aforesaid arrangement into effect.

The plan proposed was, that a proper and sufficient Fire-proof Vault should be erected to be secured by three separate Locks, the Key of one of these Locks to be in the custody of the Receiver General, another in the custody of the Auditor of Provincial Accounts, and the third in the custody of the Secretary of the Government or some other Provincial Officer; that the Receiver General should make up and render a Statement of his Accounts on the 1st of January, 1st of April, 1st of July and 1st of October in each year; and that he should be required to deposit in the Vault so secured, any balance of money which might then be in his custody exceeding Ten thousand pounds; that the two other Officers to whom the Keys of the Vault are entrusted should be present at such deposit; and that they and the Receiver General should certify to the Governor that it had been so deposited. There are further directions as to the manner in which the money shall be issued from the Vault, and providing for the Inspection of all the Treasure by a Board of five Officers, at such periods as the Governor may deem fit. No enactment having been made, His Excellency Sir James Kempt carried these suggestions into ef-

fect, and applied to the Legislature to reimburse the expense necessarily incurred in building the Vault. (Appendix N^o. 10) The required amount was voted and included in the Supply Bill in the Session 1830.

In the Estimate for the year 1831, a sum of £56 0 0 (Appendix N^o. 11.) was stated as the probable amount of the expenses attending the counting and depositing money in the Vault with three Keys, which was voted, and formed part of the Supply Bill for that year. (Appendix N^o. 12.)

A sum of £55 16 0, was paid to the Receiver General during the year, on account of this service and for the purchase of a set of Scales, as appears by the Statement of the expenditure laid before the Legislature on the 2d December 1831, (Appendix N^o. 13) another sum of £25 0 0, was estimated for the year 1832, (Appendix N^o. 14) and voted by Your Honorable House. (Appendix N^o. 15.)

The Legislature thus provided the means of carrying into effect the suggestions of the Treasury, and did all that lay in their power to cause a due observance of the regulations as suggested. It remained for the local Government to fulfil its part of the duty; and with a view of ascertaining in what manner this had been performed, two Addresses (Appendix Nos. 17 and 19) were presented to the Governor in Chief;—to the first of which His Excellency was pleased to answer on the 8th February 1834, (N^o. 18) that it would take some time to prepare Statements of the amount of Public Monies in the hands of the Receiver General and of the sums deposited in the Vault secured by three Locks on the 1st days of January, April, July and October in each year, commencing with the first of January 1831; and to the second Address, His Excellency answered (Appendix N^o. 20) that the Accounts of the Receiver General are made up *half yearly on the 10th of April and the 10th of October*, but that he should *be directed to make up quarterly Statements as prayed for*.

On the 10th of February, a Statement was rendered by the Receiver General, the Auditor General, and the Secretary of the Province, from which it appears that there were not any deposits made at the periods fixed by the Treasury Order, from the first of January 1831 inclusive, but that certain sums of money mentioned in the Return, were in the joint custody of these Officers at the said periods; the other Returns prayed for, were not received until the first instant. It appears from one of them (N^o. 23,) that on the first days of January, April and October 1831, first of January, and first of October 1832, first of January, first of April, first of July and first of October 1833, and first of January 1834, the Receiver General had larger balances in his hands than in accordance with the Treasury Order he ought to have had. Your Committee therefore submit that one of the most material of the recommendations of the Canada Committee has not been carried into effect notwithstanding the measures recommended by the King's Government, and finally adopted for that purpose; but that the local Government has permitted the Receiver General to carry on his operations without sufficient control and contrary to the letter and spirit of the directions of the Lords Commissioners of His Majesty's Treasury.

Of the necessity of strictly enforcing the regulations in future, Your Committee can feel no doubt. That Your Honorable House may be better enabled to form an opinion thereon, they submit a Copy of the Receiver General's Account of Cash received on account of the Civil Government between the 10th April

and 11th October 1833, (Appendix No. 26,) of the possession of which, together with the original vouchers of his payments during the same period, it appears the Receiver General divested himself in favor of the Inspector General of Accounts, and this latter Officer communicated them to Your Committee.

Your Committee also beg to refer to an extract from "a Statement of payments, in the order of their dates, made to the Receiver General by the late and "present Collectors at Quebec," (Appendix No. 22,) from which it appears that between the 20th July and the 10th October 1833, a sum of £18316 19 8, was paid by the Collector of the Customs at Quebec, to the Receiver General. On comparing the latter Officer's Account of Cash received (No. 21,) with the Collector's Statement, Your Honorable House will perceive that no part of the above mentioned sum of £18316 19 8, had been brought to account.

Comparing also the Statement of the amount of the receipts of the Receiver General from the 1st July to the 1st of October 1833, (No. 24) with his half yearly Account of Cash received, (No. 21) it will appear that there is a difference of £2449 10 10. In the former the amount received on account of the Civil Government being stated at £60295 2 10, and in the latter it appears to have but £62744 13 8, both of these are however less than the actual receipts by the sum paid in by the Collector of the Customs, and not brought to account.

The next object to which Your Committee directed their attention was the extract of the Dispatch from Viscount Goderich, of the 19th April 1832, communicated to Your Honorable House for the first time on the 21st January 1834. In this, His Lordship accuses Your Honorable House of not only rejecting His Majesty's application for a Civil List of £5900 per annum, and passing a Bill founded on principles directly opposed to it, but of not even judging it right to return any answer to the Message, or to explain the grounds of their peremptory refusal of the propositions made to them. His Lordship further says, that every demand however cautious and moderate has been repelled without even the observance of those forms of courtesy which are invariably maintained by the British Parliament and by the General Assemblies of all His Majesty's Colonies.

On this head, Your Committee beg to refer to the Journals of the Session 1831. On the 23d February 1831, (Journals, page 254,) the Governor in Chief transmitted by Message, a proposed Civil List, the duration of which should be for the life of His Majesty, and in return, the Government was to abandon all claim to the disposal of the Revenue accruing from the Act 14th Geo. III. Cap. 88, the Provincial Acts 41st, Geo. III., and the Fines and Forfeitures. The proposed Civil List divided into three classes, amounted to £19500 0 0; but the Governor called on the Legislature to provide for the sum of £14500 0 0, only, "inasmuch as by the Provincial Act of the 35th Geo. III. the sum of five thousand pounds is permanently granted towards the maintenance of the Civil "Government." The Message and accompanying documents were referred to a Special Committee who reported fully on the subject, submitting at length the reasons why it was inexpedient at that time to make any further permanent provision for the expenses of the Civil Government. (See Appendix No. 27.) This Report was referred to a Committee of the whole, and finally concurred in by Your Honorable House.

An Address was voted to His Excellency the Governor in Chief on the 14th March 1831, (see Journals, page 362) praying His Excellency to transmit a Copy of this Report, and of the Resolution founded on it, to His Majesty's Minis-

ters. To this, His Excellency returned an answer (see Journals, page 397) in the following words :—

" Gentlemen,

" The wishes of the House of Assembly on the subject of this Address, have been anticipated by me, and the Resolution of the House of the twelfth instant, together with a Copy of the Report of the Finance Committee on which that Resolution was founded, have been forwarded for the information of His Majesty's Government.

(Signed,) "AYLMER,
" Governor in Chief."

" Castle Saint Lewis,
Quebec, 16th March 1831."

Your Honorable House had thus proceeded, (in strict observance of those forms of courtesy which ought on all occasions to be maintained by the different branches of the Legislature in their respective communications with each other) to state the grounds on which a further permanent Supply was refused, and every measure within its competence was adopted to convey the proceedings to the King's Ministers.

In his Dispatch of the 7th July 1831, Lord Goderich enters on every subject except that of the Finances, and without any notice being taken of the proceedings of Your Honorable House in the Session of 1831, (which it is to be presumed were transmitted to the Secretary of State as stated in the answer of the Governor in Chief before referred to) no demands for a permanent Vote equal at least in amount to those of 1831, were made by the local Government in the Session 1831-32, these differed from the former inasmuch as they were made at different periods during the Session,—thus the salaries of the Judges and other expenses attending the administration of Justice were first brought under consideration, (see Journals 1831-32, pages 52, 129) and afterwards the Civil List of £5900 referred to by Viscount Goderich. (Journals, page 300.) The first demand was granted,—a Bill passed both Houses which was reserved for His Majesty's pleasure. The second demand might also have been granted had any information been given in respect to the claim of the Government on different branches of the Revenue. This was studiously withheld, and Your Honorable House having in its Journals, the Message of the Governor of the 29d February 1831, wherein it is stated, that a sum of £5,000 is already at the disposal of the Crown, and having, by the Judges Bill, entailed a permanent and encreasing expenditure of from £12,000 to £14,000, on the Revenue of the Province, it could not be expected at once without explanation, to proceed to another permanent vote of £5,900. Had common courtesy been observed towards Your Honorable House,—had the proceedings adopted by the Officer who was specially named to conduct the measures of the Government been in conformity with those of former years,—had any notice been taken of the representations of the former Session, and sufficient correct information been given in respect to the Claims of the Crown,—and had Your Honorable House then not only declined to vote the sum required, but also to state the grounds of such refusal, Your Honorable House might, with some appearance of reason, have been accused of not observing those forms of courtesy which are invariably maintained by

the British Parliament ; but when the proceedings of the former Session remained unnoticed by Government,—when the demand for a Civil List was made in such way as to preclude the possibility of stating reasons for a refusal, inasmuch as the Government Officer referred the Governor's Message to a Committee of the whole House, contrary to established practice,—when the same Officer proposed at once a grant of £5,000 without preface or explanation, and to enforce compliance with his demands produced to several Members, a letter from His Excellency the Governor in Chief, in which intimation was given, that unless the Civil List was voted, His Excellency would not assent to any Bill providing an indemnity to the Members,—Your Committee would ask whence originated the non-observance of the usual forms of courtesy, and whether any Minister of the Crown could, under similar circumstances, have come forward in the House of Commons, or under any circumstances have attempted to enforce his demands by the adoption of measures resembling these of the local Government in the Session 1831-32.

The whole nevertheless humbly submitted.

E. BEDARD,
Chairman..

5th March 1834.

MINUTES OF EVIDENCE.

Tuesday, 11th February, 1834.

ELZEAR BEDARD, Esquire,
IN THE CHAIR.

Henry Jessopp, Esquire, Collector of the Customs at Quebec, called in; and examined:

1. Have you any fixed periods at which you make payments to the Receiver General?—No; but I make them as soon as I possibly can after the Quarter is ended.
2. In the Statement furnished by you to the Committee, it appears that a sum of £14,418 6s. 1d. currency, was paid at different times during the Quarter ending 10th October 1833, on account of the 14th Geo. III. Cap. 88; were the payments made to the Receiver General at the dates respectively set forth in the Account?—Yes, to the best of my knowledge these are the dates on which we made the payments to the Receiver General.
3. Did you take a Receipt for each payment so made?—Yes, certainly.
4. Were you discharged from all further responsibility in respect to the sums so paid, and for which you obtained receipts?—Undoubtedly.
5. Has it not been the practice to make payments on account, during the Quarter, in compliance with an Order from the Honorable The Commissioners of Customs?—Yes, as appears by the Account rendered on the 10th February instant.
6. Do you make your payments to the Receiver General at his Office, or at either of the Banks?—I never made any payment on account to the Receiver General in any place, but in his own Office.

Joseph Cary, Esquire, Inspector General of Public Provincial Accounts, called in; and examined:

1. In Account No. 11, dated 11th December 1832, it is stated that a sum of £5,667 6s. 4d. was overpaid by the Receiver General on account of the Expenses of the Civil Government, on the 1st December 1831, will you explain how this overpayment was made?—The payment might have been made out of the Funds of the Jesuits Estates, upwards of £9,000, and the Land and Timber Funds. The Statement made by me must have been taken from a Statement which he was requested by me to furnish.
2. In the Statement No. 6, shewing the Expense of the Civil Government during the year 1832, are the sums stated to have been expended for Contingencies, the expense actually incurred, as appears from the Accounts rendered?—In general they are; in some instances money may be advanced by Accountable Warrants,

which will exceed the actual expenditure when the Accounts are rendered. On the final Audit, when there appears to be a balance in hand, they are either directed to carry on the balance to the next Account, or to pay it into the Receiver General's hands.

3. In these instances, therefore, the actual expense incurred is not stated, but the amount issued on account; thus, if £100 be issued to an Officer, and his Account amounts to £60, the Province is charged with £100, instead of £60?—Yes, but it is corrected the next year, either by the Accountant paying the balance into the Receiver General's hands, or giving credit for it in his next Accounts; but these differences occur in very few instances, and to a trifling amount.

4. Do you mean that if the appropriation for one year, be £100, all of which is issued to the Officer on account, and his disbursements amount for that year to only £60, and that if in the ensuing year the same appropriation be made, but his Account amounts to £140, then the £40 overpaid him in the first year, and charged as expenses of that year, is deducted from his disbursements of the second year, and the Province charged with the whole amount appropriated for the two years?—Yes, it has occurred in some instances, in conformity with the Reports of the Auditor General of Accounts confirmed by the Reports of the Executive Council.

5. So that the appropriation of the first year is made to pay part of the expenses of the second year?—In a few instances, under the above explanation.

6. Will you state the instances in which this has occurred during the years 1830, 1831 and 1832?—It requires some time to answer this Question, and I shall send down the answer.

7. In the Statement No. 11, of the Funds of the Civil Government of Lower Canada, &c. dated 11th December 1832, the amount received on account of the Revenue of the year 1832, is stated at £157,998 0s. 4½d. Currency: will you state the Laws under authority of which this sum was levied?—They appear by the Account No. 1, under heads of Income and amount of Income paid to the Receiver General.

8. In the same Statement, the Expenses of the Civil Government for the year 1832, are stated at £56,191 12d. 10d. Currency; were these expenses paid in conformity with any Act or Acts of appropriation, or on the personal responsibility of the Governor?—Under the Act of Supply for the year 1832.

9. Was that Act an Act of the Provincial Legislature or of the Imperial Parliament?—Under the Provincial Act.

10. Was it considered that that Act appropriated out of the Revenue of the Province, a sum of £56,191 12s. 10d. towards defraying the Expenses of the Civil Government?—The terms of the Act of Supply will explain that.

11. Does the Debit side of the Account No. 11, contain all the Expenses of the Civil Government from the 1st December 1831, to the 11th December 1832, and the Credit side the Revenue which was at the disposal of the Provincial Legislature, and appropriated by it towards paying the expenses; or are there any sources of Revenue included in the Statement which are considered by the Government as at the exclusive disposal of the Crown, and if so, will you enumerate them?—I cannot answer now; I shall send down the answer.

Adjourned.

Saturday, 15th February 1884.

Joseph Cary, Esquire, Inspector General of Public Provincial Accounts, was again called in; and produced his answers to the Questions 6 and 11, of the 11th instant, as follows:—

To the 6th.—There not being sufficient time to point out all the instances, the following are selected:

Auditor General's Report No. 62, dated 5th July 1831, on the Account of C. B. Felton, Clerk of the Peace for the District of St. Francis, for the six months ending 10th October 1830.

Amount allowed,	Sterling, £19 17 4
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The balance due by Mr. Felton on Warrant No. 1484, on 10th April 1830 instant,	£13 2 3
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He has since received the amount of Warrant No. 3132, dated 4th October 1830,	27 0 0
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£40 2 3

Deducting from this sum the amount of his present Account, there remains to be accounted for, the sum of	Sterling £20 4 11
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Auditor General's Report No. 64, dated 5th July 1831, on the Account of C. B. Felton, Esquire, Prothonotary for the District of St. Francis, for Fees and Allowances, for the six months ending 10th October 1830.

Amount allowed,	Sterling, £16 13 6
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The balance of Warrant No. 3132, remaining in Mr. Felton's hands, as stated in Report No. 62, of this date, is	20 4 11
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The sum for which Mr. Felton is still accountable, is	Sterling, £3 11 5
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Auditor General's Report No. 70, of 15th July 1831, on the Accounts of the same Officer, for the six months ending 10th April 1831, amounting in Sterling, to

£12 2 8

The balance remaining in Mr. Felton's hands, from his Accounts to the 10th October 1830, is	Sterling, £ 3 11 5
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And he has also received on account, Amount of Warrant No. 1404, dated 7th May 1831,	22 10 0
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Together,	Sterling, £26 1 5
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Deducting from this sum, the amount allowed above, there remains a balance to be accounted for by Mr. Felton,	Sterling, £19 18 9
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The Auditor General's Report No. 112, dated the 8th November 1832, on the Account of Charles Whitcher, Esquire, as Sheriff of the District of St. Francis, during the six months ending the 10th April, 1832,

Amount allowed,	Currency, £86 9 6½
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Carried forward,	£86 9 6½
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Brought forward, £66 9 6½

The amount in Mr. Witcher's hands unaccounted for, on the
 10th October 1831, was £24 4 5

He has since received Warrant No. 2829, dated 6th
 July 1832, 40 0 0

64 4 5

The balance due on this Account is therefore, £2 5 1½
 Equal in Sterling to £2 0 7, for which sum it is recommended that a War-
 rant issue.

The Reports No. 48, of 23d April 1831, and No. 39, of 9th July 1832, on
 the Account of W. C. H. Coffin, Prothonotary at Three Rivers, credit balances
 from preceding years.

Auditor General's Report No. 168, dated 26th November 1831, on the Con-
 tingent Account of Messrs. Perrault and Burroughs, Prothonotaries at Quebec,
 during the six months ending 10th October 1831,

Amounting to Sterling, £141 6 9

The balance in their hands on the 10th April 1831,
 was, in Currency, £37 11 4

They have received the Amount of Warrant No.
 1779, dated 13th July 1831, 130 0 0

Currency, £167 11 4

Equal in Sterling, to £150 16 11

The balance for which the Prothonotaries were accountable on
 the 10th October 1831, was therefore, in Sterling, £9 9 6

or Currency, £10 10 6½

Auditor General's Report No. 40, dated 9th July 1832, on the Contingent
 Accounts of Messrs. Perrault and Burroughs, as Prothonotaries at Quebec, during
 the 6th months ending the 10th April 1832,

Amounting in Currency, to £74 6 7

The balance in their hands on the 10th October 1831,
 was £10 10 6½

And they received the Amount of Warrant, No.
 2500, dated 2nd April 1832, 50 0 0

60 10 6½

The balance, in Currency, £13 16 1½

or Sterling, £12 8 6

It is recommended that a Warrant issue for the sum of twelve pounds eight
 shillings and sixpence Sterling, provided the Prothonotaries have not received the a-
 mount by accountable Warrants.

Auditor General's Report, No. 108, dated 11th December, 1833, on the Ac-
 count of the Honorable Lewis Gagy, Sheriff of the District of Montreal, during the
 half year ending the 10th April, 1833.

Amount paid to needy Crown Witnesses, was £177 4 2

The balance of Warrant No. 2934, in the Sheriff's hands, on
 the 10th October, 1832, was Sterling, £59 17 10

Carried over, £59 17 10 £177 4 2

Brought over,	£59 17 10	£177 4 2
And he received the amount of Warrant No. 3362, dated 16th February, 1833,	180 0 0	
		299 17 10
The sum overpaid, and for which Mr. Gagy was accountable, on the 10th April, 1833, was Sterling,		£ 62 13 8

To the 11th.—The debit side of the Account does contain all the Expenses of the Civil Government for that period, with the exception of those paid out of the Funds of the Jesuits Estates, which are included in a separate Account, and some expenses paid out of the Land and Timber Funds, which are not accounted for to the Legislature. On the credit side, the Revenues which are at the disposal of the Provincial Legislature, and appropriated by it towards those expenses. There are sources of Revenues included in the Statement, which are considered by the Government as at the exclusive disposal of the Crown; they are—The Proceeds of the Casual and Territorial Revenue; the Proceeds of the Provincial Acts, 41st Geo. III.; and annual Aid by 35th Geo. III. As respects the produce of the Imperial Act 14th Geo. III., I do not consider myself competent to give my opinion, as it depends on the construction of a recent Act of the Imperial Parliament, upon which some doubts exist; but on reference to a Memorial from the Auditor General, (entered in his Report Book) to His Excellency the Governor in Chief, it appears that, in the opinion of the Auditor General, the proceeds of that Act are at the disposal of the Crown. The following is an Extract from the Memorial:—

Extract from Auditor General's Memorial of 24th August, 1833.

“ That the Legislative Council and House of Assembly having omitted to pass any Acts appropriating the monies arising from the Duties levied under authority of the Act of Parliament, 14th Geo. III. cap. 88, (as they were authorised to do by the Statute of the Parliament of the United Kingdom, 1st and 2d Will. IV. cap. 23.,) and consequently no such Acts having been assented to by His Majesty, Your Memorialist respectfully submits that the monies arising or produced from the said Duties, are still applicable to the purposes for which the Duties were originally imposed, and are therefore at the disposal of the Crown, to pay the Expenses of the Administration of Justice and support of the Civil Government.”

12. When you made out the Account No. 11, dated 11th December 1832, had you any knowledge of the Memorial of the Auditor General, of which you now produce an Extract; or did you, previously to making that Statement, have any communication with him as to the monies included in the credit side of that Account, which were considered at the disposal of the Crown?—I certainly would not have, at that time, any knowledge of a Memorial dated in August 1833; nor had I any communication with the Auditor General as to making up that Statement.

13. Will you point out in what way a Memorial which has no reference to the Statement referred to, and which was not in existence until months after the said Statement was made, without any communication on the subject with the Auditor General, can explain the details included in that Statement?—As it appears to me to be the object of the Committee to require information as to which of the Revenues of that Statement are considered by Government to be at the disposal of the Crown, I considered it to be satisfactory to the Committee to have the opinion of other Public Officers in addition to my own,

although that opinion might have been given subsequent to the time of making up that Statement.

14. With reference to your answer to Question 11, will you state what information you meant to convey to the Legislature in making out the Statement above referred to?—The state of the Receiver General's Chest.

15. Were any opinion on the subject of the Revenue of the 14th Geo. III. cap. 88, given by other Public Officers, and if so, will you produce them?—I know of none.

16. Will you state what your own opinion was in respect to that Revenue on the 11th December 1832, when you made up the Statement in question?—I refer to my answer to Question 11, as an answer to this Question.

17. Do you mean that you are not now competent to explain the Accounts prepared by you and transmitted, as correct, by His Excellency the Governor in Chief, for the information of the Legislature?—I have expressed no such a meaning.

18. You have stated that you are not competent to form an opinion on certain Items contained in the Accounts prepared by you, and transmitted to the Legislature, will you state upon what information you proceeded, and under what direction you acted when you made out the Statement No. 11, dated 11th December 1832, and now produced by you?—The opinion I have given applies to whether or not certain Items are at the disposal of the Crown or otherwise; and, as I have said before, this depends upon the construction of an Act of Parliament, to which I consider myself not competent. I cannot at this moment say any particular information or directions I may have received when I made out the Statement alluded to.

19. As the Confidential Officer entrusted by the Government with making up the Statements for the information of the Legislature, are you competent or not to state all the sources of Revenue which, on the 11th December 1832, were considered by you, as such Officer, to be at the disposal of the Crown, independent of any appropriation by the Legislature?—I refer to my answer to Question 11.

20. Will you look at the Statement of the Expense of the Civil Government during the year 1831, prepared by you, and dated 29th November 1831; and state to the Committee the amount entered in that Account, as paid to Messrs. Perrault and Burroughs, Prothonotaries at Quebec, for their disbursements during the said year?—Two hundred and fifty two pounds Sterling.

21. Will you look at the original Accounts of Messrs. Perrault and Burroughs, for the half years ending the 10th April and 10th October 1831, now produced to you, and state the amount of their disbursements for the year, from those Accounts?—Two hundred and forty two pounds ten shillings and seven pence Sterling.

22. Will you explain whence arises the difference between the actual expenditure and the sum returned by you as paid?—Monies were advanced to them by Warrants during the year, and that sum being paid, was of course the sum stated in my Accounts.

23. Is not the Province thus charged with a larger sum than the actual expenditure of the Prothonotaries Office during the year?—It was of necessity, as the Accounts were not finally audited when the Statement of the Civil Government was made out by me.

24. Was there any necessity for stating a larger sum than the amount claimed by the Officers themselves?—The necessity was that the payment was actually made under the requisition of the Officers at different times during the year, to enable them to meet necessary disbursements; and it was only after that that Statement was closed, that the exact amount of disbursements was established by a final audit.

25. Was not the payment made as an advance for which the Officers were to account; were they not responsible for the balance remaining in their hands, on rendering their Accounts for the year; and were not their Accounts in your possession before closing your Statements?—Payments were made in advance for which the Officers were accountable, and of course responsible for any balance remaining in their hands; their Accounts might have been in my possession previous to the Statement in question being made up, but as the inspection of my Office does not establish the amount which might be allowed them under Accounts, of course I could make no alteration in the amount which was actually paid to them.

26. Your Statements are dated 29th November 1831, the Auditor General's Report to which you have already had reference on the Accounts to 10th October 1831, is dated 26th November; will you state whether the Accounts are sent to you or the Auditor General in the first instance?—The Accounts were sent to my Office in the first instance; but notwithstanding that the Statement was dated the 29th November, yet it was actually made up and closed some days previous to that date, as I have many other Statements to prepare for the same time, and they could not possibly be all made up on the day of their dates.

27. Will you look at the Statement of the Expenses of the Civil Government for the year 1832 prepared by you, and dated the 11th December 1832, and state the amount mentioned therein as paid to Messrs. Perrault and Burroughs, for their disbursements during the year 1832?—Two hundred and sixty four pounds, four shillings and nine pence Sterling.

28. Will you look at the original Accounts of Messrs. Perrault and Burroughs, for the half year ending the 10th April and 10th October 1832, now produced to you, and state from them the actual expenditure of the year by the Prothonotaries?—Two hundred and seventy four pounds, four shillings and two pence Sterling.

29. Will you explain why you stated the expenditure of the year at a less sum than what it appears to be from the Prothonotaries original Accounts?—To explain this, I beg leave to refer to the Auditor General's Report N^o. 14, dated the 9th July 1832, on the Accounts of these Officers for the six months ending the 10th April 1832, which is in the following terms:

Perrault and Burroughs render an Account of disbursements as Prothonotaries of the Court of King's Bench at Quebec, during the six months ending the 10th April 1832, amounting in Currency to, £74 6 7

The balance in their hands on the 10th October 1831 was, £10 10 5½

And they received the amount of Warrant N^o. 2,500, dated 2d April 1832,

50 0 0
 60 10 5½

The balance in Currency, is £13 6 1½

It is recommended that a Warrant issue for the sum of Twelve pounds, eight shillings and six pence Sterling, provided the Prothonotaries have not received the amount by accountable Warrant.

The Auditor General having thus established the balance due to the Prothonotaries on their Accounts to the 10th April 1833, to be £13 6 1½

On this basis I stated the amount of their expenditure for the year ended the 10th November 1832, to be as follows:

The amount of the Warrant deducted by Auditor General, dated 2d April 1830, £50 0 0

Carried forward, £50 0 0 £13 6 1½

Brought forward,	£30 0 0	£13 6 11
Amount of their disbursements for the six months ended 10th October 1832, was Currency,	280 6 11	
		280 6 11
Total Currency,		£293 13 0½
Or, as charged in the Statement, Sterling,		£204 6 9

This is one of the Items in the Statement from which a reference is made to a Note at the bottom, in the following terms :

- " NOTE. The Contingent Expenses on the foregoing Accounts marked thus *
 " are not entirely paid, as the Accounts for the latter six months are
 " not yet finally audited ; but the amounts which may probably be
 " allowed are charged in order to close the Accounts."

In the case of the Prothonotaries at Quebec, the amount charged was the amount subsequently allowed.

30. Will you state from the Auditor General's Report referred to by you, the amount of the expenditure of the Prothonotaries at Quebec, to the 10th April 1832, as stated by him?—The amount Currency, was Seventy four pounds six shillings and seven pence.

31. Will you add to that amount the expenditure to the 10th October 1832, and state the sums?—The amount of disbursements for the six months ended 10th October 1832, was Two hundred and thirty pounds, six shillings and eleven pence Currency, making a Total of £304 13 6 Currency, or £274 4 2 Sterling.

Adjourned.

Wednesday, 19th February, 1834.

Joseph Cary, Esquire, Inspector General of Public Provincial Accounts, again called in ; and examined :

32. Will you look at the Statement N^o. 9, dated 20th November 1831, and signed by you, intituled, " Statement of the Funds at the disposal of the Provincial Legislature of Lower Canada, and the several appropriations there—of for the three quarters ended 10th October 1831," and say whether the Revenue collected under the 14th Geo. III. Cap. 88, is not stated therein as being at the disposal of the Legislature?—It is.

33. Will you explain on what grounds this Revenue was so stated?—About the time at which I was closing these Accounts, the Act of the Imperial Parliament amending Statute 14th Geo. III. was received at Quebec, and it was generally understood that the effect of that Act was to place the proceeds of the 14th at the disposal of the Legislature.

34. By whom was it understood that the proceeds of the 14th Geo. III. Cap. 88, was at the disposal of the Legislature in November 1831?—By myself, and

by the concurrence of the Governor in Chief, as I have so stated in my Accounts.

35. Was it so considered on the 11th December 1832, when you made out the Statement No. 11, before referred to?—At that time there were variety of opinions on the subject, and it appeared to be a matter of doubt as to the real effect of the Act amending the 14th in that respect.

36. Was it in consequence of the variety of opinions, and of the doubt to which you refer in your last answer, that an Account similar to No. 9, of the 30th November 1831, was for the first time omitted to be laid before the Legislature in December 1832?—I cannot positively say whether it was in consequence of the variety of opinions in that respect; but it was more from a desire of preparing a Statement shewing the connection between the Public Accounts prepared for the Legislature, and the Accounts of the Receiver General.

37. In point of fact then when you made out the Statement No. 11, of the 11th December 1832, wherein no distinction is made between the Revenue at the disposal of the Crown, and that at the disposal of the Legislature, it was not positively determined by the local authorities whether the Revenue of the 14th Geo. III. Cap. 88, was or was not to be considered at the disposal of the Legislature?—I believe not, at least I had no Instructions on that head.

38. Then you could not determine what sum was considered at the disposal of the Legislature at that period, according to your Instructions?—No, I could not.

39. Are you enabled to state what sources of Revenue are at the present time considered by the local Government as at the exclusive disposal of the Legislature?—All the Provincial Acts which specially provide that the produce of them respectively be at the disposal of the Legislature.

40. Will you explain why Statements similar to those of the 30th November 1831, No. 9, and of the 11th December 1832, No. 11, have not been laid before the House along with the Accounts for the year 1833?—As to the first part respecting the Statement No. 9, of the 30th November 1831, I refer to my answer to Question 36. As to the reason that no Statement similar to No. 11, of the 11th December 1832, was furnished with the Accounts of the year 1833, was on commencing to prepare such a Statement, I experienced a considerable difficulty in consequence of the payments for the School allowances for the six months ending the 15th November 1833, being at that time in daily course of payment by lengthy Pay Lists, upon which some of the payments were made immediately by the Receiver General, and many of the Items of those Pay Lists lay over unpaid, and in consequence it was almost impossible to determine the balance in the Receiver General's hands at any specified date, as it varied from hour to hour.

41. If the Receiver General entered his Receipts and Payments as they are made, and added up his Books daily after office hours, would it not be possible to ascertain the balance of monies in his hands on any specified day?—It could as to the balance in hands, but it would not establish the relation between the Public Accounts prepared by me, and the Account of the Receiver General, the more particularly payments for the Schools alluded to in the foregoing answer are not included in the Statements for the year 1833, those payments being made up to a period subsequent to the 10th October.

42. Are the Accounts detailed in the Schedule now produced, dated 31st January 1834, and signed by you, all that were in your possession having reference to the expenditure of the Civil Government of Lower Canada?—They are for the period for which they were called for.

43. Have any of these Accounts been audited, and their respective amounts finally determined according to the present system of Audit established by the Lords Commissioners of the Treasury?—No, they are not finally audited.

44. Will you state why they have not been finally audited?—Some of them for want of time on my part to go through, and some waiting for explanation.

45. Have you any Accounts relating to the expenditure of the Civil Government during the year ending the 10th October 1831, in your possession, which are not finally audited, and if so, will you produce them?—There are some, which will be sent to the Committee.

46. In the execution of your duties as Inspector General, are you guided by the Reports of the Auditor General, or by the final Reports of the Executive Council?—By the final Reports of the Executive Council.

47. To ascertain the state of the Accounts as finally audited, it is therefore always requisite to refer to the Reports of the Executive Council?—Yes, when they are approved by the Governor.

48. Have not you, as well as the Auditor General, access to all Reports of the Executive Council relating to the Public Accounts whenever it is necessary to refer to them for your guidance?—I have.

49. The Reports on Accounts are not considered as secret and confidential in the same way as State Reports?—I believe not.

Adjourned.

Thursday, 20th February, 1834.

Dominick Daly, Esquire, called in ; and examined :—

1. Are you Secretary of the Province?—I am:

2. As Secretary of the Province, do you keep one of the Keys of the safety Vault in the Receiver General's Office, at the Castle of Saint Lewis?—I do.

3. Are you one of the five Officers of the Provincial Government who are appointed under the Treasury Order of the 30th October 1826, to examine and inspect the Receiver General's Chest?—I am.

4. Have you ever been called on to examine the Chest?—I have.

5. When such examination was made, did the Receiver General produce a balance sheet, or any other document whereby the amount of Public monies which ought to have been in his hands, could be ascertained?—None.

6. What document was produced, and how did the five Officers proceed to ascertain the amount of monies in the Receiver General's hands?—The Receiver General produced a Statement of the amount in his hands, on which the Commissioners proceeded to count the monies in the Vault, and thereby verify his Statement, which on all occasions we found to agree.

7. Had the Commissioners any power or authority given to them to ascertain the monies which ought to have been in the Receiver General's hands?—None that I am aware of.

8. Then, in point of fact, the examination of the Treasure was no check on the proceedings of the Receiver General, except in so far as to ascertain that the amount which he stated to be in his custody was actually in the Vault?—I do not consider that I was required to do any thing further than to ascertain that the amount specified in the Receiver General's Statement was in the Vault.

9. As one of the Officers having charge of the Vault with three Locks, were you ever called on to receive into your custody any sum or sums of money which were in the Receiver General's sole custody, above the sum of Ten thousand pounds, on the 1st January, 1st April, 1st July, or 1st October, in any year since the 10th October 1830?—Not on any of these days.

10. Have you ever had communication of the balances in the Receiver General's hands on these days?—Never.

11. Then that part of the Treasury Order of the 30th October 1826, which requires the surplus in the Receiver General's hands above Ten thousand pounds on the days above mentioned, to be deposited in the Vault with three Locks, has not been complied with?—I cannot say whether it has or has not, never having been furnished, as before stated, with the balances in the Receiver General's hands on these days.

Adjourned.

Thursday, 27th February, 1834.

Errol Boyd Lindsay, Esquire, called in; and being interrogated, answered:—I am Registrar and Treasurer to the Trinity House at Quebec. I was appointed in March 1832. I have rendered my Accounts regularly since my appointment. The Accounts are made up annually to the month of March in each year. The Accounts of the former Registrar and Treasurer were duly made up and rendered to the time of his resignation. I cannot say whether the Accounts have been audited: I have not received any intimation to that effect. The Funds appropriated towards the support of the Trinity House are not equal to the expenses charged upon them: the deficiency arises from the increased number of Light Houses in the Gulph and River, and the establishment of the Floating Light at the Traverse. I cannot say what the actual deficiency may be, as we do not receive a regular account of the Funds paid into the hands of the Receiver General; but I know there is a deficiency, as a Statement of the Revenue of last year has been laid before the Board, in consequence of an Address to that effect, and from this it appears that the Expenditure of the next season will exceed the probable amount of Revenue. The Corporation of the Trinity House was appointed to superintend the erection of Light Houses in the Gulph and River. I act as Secretary to the Commission. I do not receive any remuneration for my services in that capacity. The Accounts of the Expenditure in the construction of Light Houses have been regularly rendered up to the 17th December 1833: I cannot say whether any have been audited; I have not received any intimation to that effect, nor have I received any remarks on, or objections to, them, from the Inspector General. There will be a deficiency in the Funds appropriated towards erecting a Light House on the East end of the Island of Anticosti.

Adjourned.

Friday, 28th February, 1894.

Thomas Ainslie Young, Esquire, a Member of the Committee, and Auditor General of Public Accounts, examined:—

1. Can you give the Committee any information in regard to the manner of making up the Statements of the Public Accounts laid before the Legislature?—I am never consulted respecting them.

2. Are you in the habit of recommending in your Reports on Accounts, when the appropriation for any particular service for one year is insufficient to meet the expenditure, that the balance should be paid out of the excess of the appropriation of the preceding year?—I am not: I am not aware of having ever done so.

3. Then you have never recommended that the excess of appropriation of one year, be applied towards paying the deficiency of another year?—Never that I am aware of.

4. Will you look at the answer of the Inspector General to Question 6, proposed to him on the 11th instant, and explain the Copies and Extracts of your Reports produced by him, as some from which he derived his information to make up the Statements for the Legislature?—The Reports Nos. 62 and 64, extracts from which are produced by the Inspector General, relate to the expenses of the Clerk of the Peace and Prothonotary at Saint Francis, for the six months ending the 10th October 1830,—they are dated the 5th July 1831. The Statements of the expenditure for the year ending the 10th October 1830, were laid before the Legislature on the 8th February 1831, five months previous to Reports being made. These could not have been referred to by the Inspector General in making out his Statements, nor do they, nor any other of the Reports now produced to me, nor any other of my Reports, recommend that the appropriation for the expenses of any one year, should be applied towards paying the expenses of another. The Inspector General knows that I have always recommended a different course.

5. Are there any Accounts in your custody not reported on by you?—There are none.

6. Are there any Accounts in arrear?—Many that have not been sent to me. I produce from my Record Book, the Copy of a Letter addressed by me to the Civil Secretary on the 18th December last. Many of the Accounts therein referred to, have been since sent to my Office and reported on by me; many others are still outstanding, several for a period of three years.

[Copy of the Letter referred to in the preceding Answer.]

AUDITOR GENERAL'S OFFICE,
Quebec, 18th December 1893.

SIR,

I beg leave to refer to a Letter from the Inspector General of Public Provincial Accounts, dated 13th December 1892, which accompanied the annual Accounts of the Revenue and Expenditure of the Province, transmitted to the House of Assembly, by Message, on the 14th December 1892, and also to a note annexed to Account No. 6, of the same year, in which it is stated, "The Items of the "Contingent Expenses in the foregoing Accounts, marked thus * are not entirely paid, as the Accounts for the latter six months are not yet finally audited, &c. &c."

As the tenor of the Letter and Note above referred to, is calculated to convey an indirect censure on the Officer whose duty it is to Audit the Accounts of the Revenue and Expenditure, I consider it a duty, which I owe to myself, to report for His Excellency's information the present state of the Public Accounts, in order that should any similar representation be made this year, His Excellency may be acquainted with the causes which occasion the delay. I have therefore the honor to request you will be pleased to bring before His Excellency at your earliest convenience, the enclosed "Memorandum of sundry Accounts in arrear not yet sent to the Office of the Auditor General."

I have the honor to be,
Sir,
Your most obedient
humble servant,

(Signed) T. A. YOUNG,
Aud. Genl.

Lieut. Col. Craig,
Civil Secretary,
&c. &c. &c.

Memorandum of sundry Accounts in arrears, not yet sent to the
Auditor General's Office.

Accountants.	Date of Accounts Audited.	Accounts in arrear not yet sent to the Auditor General.
Collector at Quebec,	To 5th April 1833,	Two quarters Accounts.
Ditto at Montreal,	do.	Do.
Ditto at St. John's,	10th October 1832.	One year's Accounts.
Ditto Coteau du Lac,	5th January 1833,	Three quarters Accounts
Commissioner Jesuits Estates,	30th September 1832.	One year's Accounts.
Secretary of the Province,	} 5th April 1833.	Two quarters Accounts.
Duties received on Licenses,		
Naval Officer,	10th October 1832,	One year's Accounts,
Treasurer of the Trinity House,	22d February 1831,	Three years Accounts.
Inspector of Rafts at Chateau- guay,	} 31st March 1831.	2½ years' Accounts.
Commissioners for the relief of Insane Persons, Foundlings and Sick at Quebec,		
Ditto at Montreal,	10th October 1830.	Three years Accounts.
Ditto at Three Rivers,	Do.	Do.
	10th October 1831,	Two years Accounts.

The Accounts relating to the Civil Government and the Administration of Justice for the six months ending the 10th October 1833, and some for the half year ending the 10th April 1833, are also outstanding, as also the Accounts for Light Houses, Hospitals, Quarantine, and many others too numerous to mention.

(Signed,) T. A. YOUNG,
Auditor General.

Auditor General's Office,
Quebec, 17th December 1833.

APPENDIX.

APPENDIX No. 1.

Address to His Excellency the Governor in Chief, dated 18th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency may be pleased to direct the proper Officer to communicate to the Special Committee to whom is referred His Excellency's Message of the 13th instant, relating to the Finances, with the accompanying Estimate, the Original Accounts and Vouchers of Receipts and Payments of the Receiver General, from the 11th October 1830, to the 10th October 1833, inclusive; the said Accounts to be returned to the Officer in whose custody they now are.

APPENDIX No. 2.

His Excellency's Answer to the preceding Address.

Gentlemen,

The Vouchers of which the production is prayed for in this Address, being the Documents which constitute the security of the Receiver General, in the settlement of his Accounts with the Lords of the Treasury, I must decline directing that Public Officer to divest himself of their possession; but should the House of Assembly require it, he will attend their Committee, and furnish it with such information as may be consistent with his duty to his Superiors.

(Signed,) A.

Castle of St. Lewis,
Quebec, 21st January 1834.

APPENDIX No. 3.

Address to His Excellency the Governor in Chief, dated 18th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to communicate to this House, Copies of the Returns of the Establishment of the Civil Government of Lower Canada, and all other Returns of the Civil Government of Lower Canada, from the year 1830 inclusive, which are annually prepared for the information of the Parliament of the United Kingdom, and commonly known under the designation of the Blue Book; and humbly representing, that should His Excellency, to prevent delay, deem it expedient to communicate the Copies which are kept of Record, they will be returned in safety to the Officer in whose charge they now are.

APPENDIX No. 4.

His Excellency's Answer to the preceding Address.

Gentlemen,

I desire you will inform the House of Assembly, that the proper Officer will be directed to furnish the information prayed for in this Address.

(Signed,) A.

Castle of St. Lewis,
Quebec, 21st January 1834.

APPENDIX No. 5.

Address to His Excellency the Governor in Chief, dated 18th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officer to communicate to the Special Committee to whom is referred His Excellency's Message of the 13th instant, relating to the Finances, with the accompanying Estimate, such Original Accounts and Vouchers regarding the Expenditure and Revenue of the Civil Government of this Province, as may from time to time be required by the Committee; and also to give such information thereon as the Committee may see fit to demand.

APPENDIX No. 6.

His Excellency's Answer to the preceding Address.

Gentlemen,

I desire you will inform the House of Assembly, that the proper Officer will be directed to furnish the information prayed for in this Address.

(Signed,) A.

Castle of St. Lewis,
Quebec, 21st January 1834.

APPENDIX No. 7.

Address to His Excellency the Governor in Chief, dated 18th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officers to communicate to the Special Committee to whom is referred His Excellency's Message of the 13th instant, relating to the Finances, with the accompanying Estimate, the Record Book of Warrants issued on the Receiver General, in payment of Public monies; the Record Book of Reports of the Auditor General of Public Accounts, and Book of Reports on Public Accounts which the Clerk of the Executive Council is required to keep by the 7th Regulation contained in a Report of a Committee of the whole Council, dated Council Chambers, 5th December 1826, and which was communicated to this House by His Excellency Sir James Kempt, on the 17th December, 1828; the said Records to be returned to the Officers in whose custody they are.

APPENDIX No. 8.

His Excellency's Answer to the preceding Address.

Gentlemen,

I desire you will inform the House of Assembly, that the proper Officer will be directed to furnish the information prayed for in this Address.

(Signed,) A.

Castle of St. Lewis,
Quebec, 21st January 1834.

APPENDIX No. 9.

Message of His Excellency Sir James Kempt, dated the 20th February 1829.

JAMES KEMPT,

His Excellency the Administrator of the Government lays before the House of Assembly, the accompanying Extract of a Letter from the Secretary of the Treasury, addressed to Mr. Wilmot Horton, Under Secretary of State, suggesting the adoption of an arrangement for the security of the monies in the hands of the Receiver General of this Province, similar nearly to that observed in the Commissariat Department for the security of monies in the Military Chest; and should no enactment be made by the Legislature for the security of the Public money in the Receiver General's hands, as recommended in His Excellency's Message of the twenty eighth of November last, His Excellency informs the House of Assembly that he will, in that case, deem it necessary to carry the arrangement therein suggested by the Lords Commissioners of His Majesty's Treasury into effect.

Castle of St. Lewis,
30th February 1829.

Extract of a Letter addressed to R. Wilmot Horton, Esquire, Under Secretary of State for the Colonial Department, by W. Hill, Esquire, Secretary of the Treasury, dated,

TREASURY CHAMBERS,
30th October, 1826.

My Lords desire to suggest that the following arrangement may be made for the security of the Public Treasure in the hands of the Receiver General of the Province, viz :

That the Governor of the Province should direct a proper and sufficient Fire-proof Vault to be erected in the Office of the Receiver General, or in some other appropriate place, to be secured by three separate Locks: That the Key of one of these Locks should be in the custody of the Receiver General, another in the custody of the Auditor of Provincial Accounts, and the third in the custody of the Secretary to the Government, or some other Provincial Officer.

That the Receiver General should make up and render to the Governor, a Statement of his Accounts on the first of January, first of April, first of July and first of October in each year; and that he should be required to deposit in

the Vault so secured, any balance of money which may then be in his custody exceeding Ten thousand pounds, and that the two other Officers, to whom the Keys of the Vault are entrusted, should be present at such deposit, and that they and the Receiver General should certify to the Governor that it has been so deposited.

If the Ten thousand pounds left in the Receiver General's hands, together with the accruing Revenues should be found not sufficient to discharge the whole of the demands payable by the Receiver General, he should be required to state the same to the Governor, who, being satisfied of the necessity of placing a further sum in his hands, should address a Warrant to the Receiver General, and to the two other Officers in whose possession the Keys may be, directing them to open the Vault, and to take thereout and place in the hands of the Receiver General such a sum of money as the Warrant may prescribe.—And for the further security of this Treasure, My Lords are of opinion that the Governor should be required, as often as he may think necessary, and at least once in every year, to direct such individuals as he may think proper, not less than five, and being Officers of the Colonial Government, to inspect and report to him the particulars and quantities of monies so secured, and whether the same is correct, according to the Account to be previously rendered to them.

A true Extract,

(Signed,)

C. YORKE,
Secretary.

APPENDIX No. 10.

Extract from an Account of certain indispensable Expenses of the Civil Government of Lower Canada incurred during the year ending 31st December 1829—laid before the Legislature by His Excellency Sir James Kempt, G. C. B. on the 19th February 1830, and for which a Supply was granted.

John Phillips, Amount of his Account for the construction of Fire-proof Vaults and Offices, for the Receiver General in the Old Chateau, £143 17 2 Sterling.

This Expense has been incurred for the construction of two Fire-proof Vaults in the Old Chateau, for the security of the Monies in the custody of the Receiver General, of the description suggested in the Letter from the Secretary to the Treasury, that was communicated to the House of Assembly by a Message from His Excellency on the 20th February 1829. In that sum is also included the expense of fitting up an office for the Receiver General, from which the two Vaults in question open.

The Public Treasure has been deposited in the Vaults, and the Office will be occupied by the Receiver General as soon as the Season will admit.

The Old Chateau was fixed upon as the best situation for the Office and Vaults, as well on account of being a Public Building, as from the additional security afforded by the Military Guard stationed immediately opposite to it.

APPENDIX No. 11.

Extract from the Estimate of the Civil Expenditure of Lower Canada for the year 1831, transmitted to the Assembly by His Excellency Lord Aylmer, on the 14th February 1831.

Receiver General's Office.

Salary of the Receiver General,	£1000 0 0
Allowance to Ditto for a Clerk, &c.	100 0 0
For providing Extra assistance,	100 0 0
For expenses attending the counting and depositing money in the Vault with three Keys.	56 0 0

APPENDIX No. 12.

Copy of a Resolution of the House of Assembly on the 24th March 1831.

23. *Resolved*, That it is the opinion of this Committee, That a sum, not exceeding Fifty six pounds Sterling, be granted to His Majesty, to defray the expenses attending the counting and depositing money in the Vault with three Keys, and for the purchase of a set of Scales.

APPENDIX No. 13.

Extract from the Statement shewing the Expense of the Civil Government of Lower Canada, during the year 1831, transmitted to the House of Assembly by His Excellency Lord Aylmer, on the 2d December 1831.

John Hale, For expenses attending the counting and depositing of Money in the Vault with three Keys, and for the purchase of a set of Scales.

Sterling. £55 16 0

APPENDIX No. 14.

Extract from the Estimate of the Civil Expenditure of Lower Canada for the year 1832, transmitted to the House of Assembly by His Excellency Lord Aylmer, on the 27th January 1832.

80

Receiver General's Office.

Salary of the Receiver General,	£1000 0 0
Allowance to Ditto for a Clerk,	100 0 0
Contingent expenses attending the counting and depositing money in the Vault with three Keys,	25 0 0

APPENDIX No. 15.

Copy of a Resolution passed by the House of Assembly on the 9th February 1832.

23. *Resolved*, That it is the opinion of this Committee, That a sum, not exceeding Twenty five pounds Sterling, be granted to His Majesty, to defray the expenses attending the counting and depositing money in the Vault with three Keys, from the eleventh October one thousand eight hundred and thirty one, to the tenth October one thousand eight hundred and thirty two.

APPENDIX No. 16.

Address to His Excellency the Governor in Chief, dated 29th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officer to lay before this House, a Statement of the amount of Public Monies in the custody of the Receiver General on the first of January, first of April, first of July and first of October in each year, commencing with the first of January 1831, and ending with the first of January 1834; also, a Statement of the sums deposited in the Vault secured by three Locks at each of the before mentioned periods, as required by the arrangement contained in a Letter addressed to R. W. Horton, Esquire, Under Secretary of State for the Colonies, by W. Hill, Esquire, Secretary to the Treasury, dated Treasury Chambers, 30th October 1826, an extract from which was communicated to this House by His Excellency Sir James Kempt, on the 20th February 1829.

APPENDIX No. 17.

His Excellency's Answer to the preceding Address.

Gentlemen,

In Answer to this Address I desire you will inform the House of Assembly, that the Statements of the amount of Public Monies in the Custody of the Receiver General, and of the sums deposited in the Vault secured by three Locks, at the periods therein mentioned, will take some time to prepare, but that they will be laid before the House with the least possible delay.

Quebec, 8th February, 1834.

APPENDIX No. 18.

Statement of the sums of Public Money deposited in the Vault secured by three Locks, on the 1st January, 1st April, 1st July and 1st October of each year, commencing with the 1st January 1831, and ending with the 1st January, 1834.

There were no deposits made at any of the above mentioned periods, but on the 1st January 1831, this Vault contained :	£54 799 13 5
On the 1st April 1831,	54 799 13 5
On the 1st July 1831,	54 799 13 5
On the 1st October 1831,	12 588 11 3
On the 1st January 1832,	12 588 11 3
On the 1st April 1832,	12 588 11 3
On the 1st July 1832,	12 588 11 3
On the 1st October 1832,	0 0 0
On the 1st January 1833,	0 0 0
On the 1st April 1833,	0 0 0
On the 1st July 1833,	0 0 0
On the 1st October 1833,	0 0 0
On the 1st January 1834,	20,000 0 0

(Signed,)

JOHN HALE, Receiver Genl.
T. A. YOUNG, Auditor Genl.
D. DALY, Secy. of the Province.

Quebec, 10th February, 1834.

APPENDIX No. 19.

Address to His Excellency the Governor in Chief, dated 29th January 1834.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the Receiver General to lay before this House with the least possible delay, Statements of the amount of his receipts and payments made up to the first of January, first of April, first of July and first of October in each year, from the first of January 1831, to the first of January 1834, both inclusive, distinguishing the receipts and payments on account of the Expenses of the Civil Government from those on account of the Jesuits' Estates.

APPENDIX No. 20.

His Excellency's Answer to the preceding Address.

Gentlemen,

In answer to this Address, I desire you will inform the House of Assembly that the Accounts of the Receiver General are made up half yearly, on the 10th of April and the 10th of October, but that he shall be directed to make up quarterly Statements as prayed for in this Address, which shall be laid before the House as soon as they can be prepared.

(Signed,)

A.

Castle of St. Lewis,
Quebec, 8th Feby. 1834.

APPENDIX No. 21.

ACCOUNT of Cash received by John Hale, Esquire, Receiver General of Lower Canada, on account of the Civil Government, between 10th April and 11th October 1833.

1833.		Currency.
April 11.	Received from H. Jessopp, Collector at Montreal, being for Duties collected in the Quarter ended 5th April 1833, under Act 14th Geo. III. Cap. 88, D1427 28-52,	£356 17 8
12.	Edwd. Ellice, by the hands of Geo. O. Stuart, being the Amount payable to His Majesty in lieu of all future Seigniorial dues upon the unconceded parts of the Seigniori of Villeneuve or Beauharnois, pursuant to a valuation thereof,	891 6 3
13.	— from I. G. Ogden, Sheriff at Three Rivers, Fines received by him between 11th Oct. 1829 and 10th Oct. 1832,	91 5 9
16.	— The Hudson's Bay Company, by the hands of Jas. McKenzie, for six months rent of the King's Poste, to the 10th instant,	600 0 0
18.	— Perrault and Scott, Clerks of the Peace at Quebec, for Fines imposed between 11th Oct. 1832 and 10th April 1833, by Justices of the Peace in Quebec,	£39 8 4
	By Country Magistrates,	8 9 0
	— — — G. A. Gore, Collector at Quebec, being for Duties collected in the Quarter ended the 5th instant, under 14th Geo. III. Cap. 88, D. 635 10-52,	47 17 4
	— — — H. Jessopp, do. at Montreal, for do. in the do. ended do. under Provincial Acts,	158 15 11
24.	— W. Macrae, do. at St. John's for do. for the do. ended do. viz :	11302 13 4
	Under Act 6th Geo. III. Cap. 52,	£1 0 6
	14th do. do. do. 88,	3 6 4
	6th Geo. IV. do. 114,	622 11 7
	Provincial Acts,	258 17 1
		885 15 6
May 1.	— W. Price, being the Amount payable to His Majesty in lieu of all future Seigniorial dues on the property of Wolfesfield near Quebec, the tenure of which has been changed,	145 0 0
9.	— Edwd. Ellice, by the hands of Geo. O. Stuart, in lieu of all future Seigniorial dues on the conceded parts of the Seigniori of Beauharnois, belonging to him, the tenure of which he is about to commute,	731 13 7½
10.	— A. C. Taschereau, Collector at Nouvelle Beauce, for Duties collected in the Quarter ended	
Carried forward,		£15211 5 4½

		Brought forward,	£15211 5 4½
	5th January 1832,	under 6th Geo. IV. C. 114,	
		£ 4 5 8	
	5th April do. do. do. do. 18 6 8		
	Do. do. do. Provincial Acts, 0 17 5		
	10th Oct. do. do. 6th Geo.		
	IV. Cap. 114,	8 1 10	
			31 11 2
May 10.	Received from J. & A. Delisle, Clerks of the Peace at Montreal, for the balance of Fines collected at Montreal, in the half year ended 10th April, 1833,		78 19 5
20.	— from D. Daly, Secretary of the Province, on account of Duties on Licences,		940 0 0
June 3.	— Frs. X. Larue, J. P. for Fines levied by him in 1832, viz : on Hilaire Darveaux, Pointe aux Trembles, 5s. André McCallum, St. Augustin, 5s.		0 10 0
11.	— Louis Lacroix, on changing the tenure of his property in St. John's Suburbs, in lieu of all future Seigniorial dues,		40 0 0
17.	— J. Simpson, Collector at Côteau du Lac, amount of Duties for the Quarter ended 5th April 1833,		18 12 3
19.	— G. A. Gore, do. at Quebec, for Duties collected in the Quarter ended do. viz : Under Act 35th Geo. III. Cap. 9, £66 15 3 53rd & 55th 4 15 8½ 55th 14786 2 10		14857 13 9½
24.	— R. H. Hamilton, Naval Officer, for Duties under Act 45th Geo. III. Cap. 12, Sec. 24, and 2d. Geo. IV. Cap. 7, &c. for the Quarter ended 5th January, 1833,		840 4 2
28.	— Will. S. Sewell, Collocation to His Majesty by Judgment dated 20th June 1833—viz : in the case of Gillespie vs. Heaven,		1161 4 7
July 5.	— from John Saxton Campbell, for one year's rent up to 24th June 1833, of a Beach Lot, and 4 Water Lots at Diamond Harbour near Quebec, specified in a grant from His Excellency Lord Aylmer, dated 11th February 1833,		26 5 7
—	— Fredk. Griffin, on account of Lachine Canal Tolls,		2750 0 0
6.	— Revd. C. F. Cazeau, being a restitution to His Majesty by a person not named,		1 0 0
19.	— H. Jessopp, Collector at Quebec, being for Crown Duties for the Quarter ended 5th Feby. 1833,		15199 13 4
—	Do. do. at do. for Duties collected in the Quarters ended do. viz : Under 33 Geo. III. Cap. 8, £375 16 6 35 do. do. 9, 1269 7 4 41 do. do. 14, 81 5 9 53 & 55 — 5423 6 2		
	Carried over,	£7149 15 9 £5,1162 19 7½	

Brought over,		£7149 15 9	£51162 19 7½
Under 53 Geo. III. Cap. 3,		7687 14 2	
Do. Bonds sent for prosecution,		24 4 0	
			14861 13 1½
July 19.	Received from W. Hall, Collector at Montreal, for Crown Duties, in the quarter ended 5th July 1833,		8659 17 3
22	— W. Macrae, do. at St. John's for do. do. in the do. ended do. viz :		
	Under 6 Geo. III. Cap. 52, £66 6 8, D at		
	4s. 4d. Currency,	£76 10 9	
	6 Geo. IV. do. 114, £1594 17 4	1840 4 7	
	Provincial Acts,	447 2 10	
			2363 18 2
26.	— J. Simpson, do. at Côteau du Lac, on account of Duties in the do. ended 5th January 1833,		140 0 0
Augt. 2.	— Messrs. Grant and Greenshields, by the hands of A. Gilmour & Co. being in lieu of all future Seigniorial dues on their property at Wolfe's Cove, the tenure of which they are about to commute,		180 0 0
Sept. 2.	— D. Daly, Secretary of the Province, on account of Duties on Licences,		1500 0 0
	— Will. Hall, Collector at Montreal, for Duties collected in the Quarter ended 5th July 1833, under Provincial Acts,		16165 12 6
4.	— D. T. R. Nye, Commissioner for making a Road from Noyan to St. Armand, by the hands of Lt. Col. Craig, being the balance stated in his account as remaining in his hands of the monies advanced to him for that object,		14 4 2
9.	— R. H. Hamilton, Naval Officer, being the amount of Duties collected in virtue of Acts 45 Geo. III. Cap. 12, Sect. 24, and 2 Geo. IV. Cap. 7 &c. upon Vessels cleared outwards, for the Quarter ended 5th July 1833,		882 8 9
Oct. 10.	— The Hudson's Bay Company, by the hands of James McKeezie, for rent of King's Posts for six months ended this date,		600 0 0
	— Frederick Griffin, on account of Lachine Canal Tolls to the 30th Sept 1833,		2400 0 0
	— H. Jessopp, Collector at Quebec, on account of Duties collected in the Quarter ended the 5th inst viz :		
	Provincial Duties,	£12000 0 0	
	Emigrants Tax,	2000 0 0	
			14000 0 0
	— Will. Hall, do. at Montreal, on do. of do. in the do. ended do. under Provincial Acts,		11000 0 0
	— Sundry Persons for Lods et Ventes, as per Account No. 1,		2142 16 11½
		Currency,	£126078 11 4½
		Amount of Receipts, Sterling,	£113466 4 2½

(Signed,) J. HALL,
Receiver General

APPENDIX No. 22.

Extract from a Statement in the order of their dates of payments, made by the Receiver General, by the late and present Collectors at Quebec, from the 6th January 1830 to the 5th January 1834, rendered by the Collector of the Customs at Quebec, and dated the 10th February 1834.

Payments from the 6th July to the 10th October, 1833

Dates of Payments.	14 Geo. III. Cap. 88.	Provincial Duties.	Dates of Payment.	14 Geo. III. Cap. 88.	Provincial Duties.
Bal. fr. 5th July.	40 14 8	0 0 0	brot. up,	6,262 3 10	2,012 19 0
July 20	0 0 0	175 0 0	Sept. 16	20 2 10	50 0 0
" 22	300 0 0	0 0 0	" "	320 5 7	0 0 0
" 23	834 16 4	31 10 7	" 21	1,403 10 3	1,098 17 9
" 24	126 17 7	53 8 5	" 23	585 15 2	295 6 0
" 25	133 9 2	0 0 0	" "	0 0 0	977 1 11
" 26	124 14 9	0 0 0	" 30	161 10 9	863 4 0
" 29	269 4 6	0 0 0	" "	0 0 0	1,576 4 6
" 30	357 10 0	0 0 0	October, 1	412 15 9	594 17 9
" "	67 1 6	0 0 0	" "	137 9 8	872 18 8
August 3	293 6 8	40 6 7	" 7	91 3 0	125 11 0
" "	122 4 6	70 18 5	" "	670 10 11	0 0 0
" 12	808 14 10	0 0 0	Nov. 5	3380 9 10	0 0 0
" "	0 0 0	73 6 1	" 6	972 2 6	0 0 0
" "	0 0 0	741 6 2	" 22	" " "	6000 0 0
" 19	354 14 5	67 9 4	Paid by the Sheriff on ac- count of Bonds. Do. by Mr Wright.	" " "	1,161 4 7
" "	463 12 3	0 0 0		" " "	118 8 6
" 26	347 13 8	498 13 8		" " "	
" "	561 4 8	0 0 0			
September 2	121 4 9	184 18 5			
" 9	634 19 7	76 1 4			
				£14,418 6 1	15,746 13 8
Carried up,	£6,262 3 10	£2,012 19 0			

APPENDIX No. 23.

Statement of the amount of Public Monies in the Custody of the Receiver General of Lower Canada, at the periods undermentioned.

	<i>Sterling.</i>
1st. January 1831,	£23,054 10 5
1st. April, "	13,470 6 54
1st. July, " Overpaid,	5,705 1 11½
1st. October, "	11,184 16 54
1st. January, 1832,	24,958 4 0½
1st. April, "	8,292 16 41
1st. July, "	7665 17 04
1st. October, "	12,767 14 74
1st. January, 1833,	17,625 11 5½
1st. April, "	15,506 8 04
1st. July, "	23,898 5 3
1st. October, "	11,417 15 7
1st. January, 1834,	17,241 4 3½

Quebec, 28th February, 1834.

(Signed)

J. HALE

Receiver General.

APPENDIX No. 24.

Statement of the Amount of the Receipts of the Receiver General of Lower Canada, made up to the Quarterly periods undermentioned :—

Periods.	Total Receipts Currency.	Receipts on account of the Civil Government and Jesuits Estates, distinguished.
		<i>Currency.</i>
1st. Jan. 1831	£ 61,971 11 0½	Civil Government, £ 58,679 0 6½ Jesuits Estates, 825 0 0
1st. April „	57,365 6 5½	Civil Government, 56,168 6 5½ Jesuits Estates, 0 0 0
1st. July „	42,956 10 1½	Civil Government, 39,559 16 2 Jesuits Estates, 2678 6 2½
1st. Oct. „	106,450 11 6½	Civil Government, 106,156 11 6½ Jesuits Estates, 0 0 0
1st. Jan. 1832	67,016 7 4½	Civil Government, 64,601 10 7½ Jesuits Estates, 700 0 0
1st. April „	44,160 11 0½	Civil Government, 44,081 11 0½ Jesuits Estates, 0 0 0
1st. July „	64,798 14 8½	Civil Government, 63,243 17 4½ Jesuits Estates, 754 19 0½
1st. Oct. „	64,353 5 6½	Civil Government, 63,853 5 6½ Jesuits Estates, 0 0 0
1st. Jan. 1833	66,623 8 8½	Civil Government, 62,918 14 5½ Jesuits Estates, 1,940 15 9
1st. April „	97,919 13 7	Civil Government, 95,719 13 7 Jesuits Estates, 0 0 0
1st. July „	63,506 2 6½	Civil Government, 63,076 18 1½ Jesuits Estates, 429 4 5½
1st. Oct. „	61,295 2 10½	Civil Government, 60,295 2 10½ Jesuits Estates, 0 0 0
1st. Jan. 1834	55,030 2 6½	Civil Government, 52,963 18 10 Jesuits Estates, 1,166 3 8½

Quebec, 28th February, 1834.

(Signed,)

J. HALE.
Receiver General.

APPENDIX No. 25

STATEMENT of the Amount of Payments made by the Receiver General of Lower Canada, up to the Quarterly periods undermentioned.

Periods.	Total Payments Sterling.	Payments on account of the Civil Government and Jesuits' Estates, distinguished.
1 January 1831,	£41,287 17 0	Civil Government, £38,702 1 6 Jesuits' Estates, 1,185 17 3
1 April ..	61,215 13 9	Civil Government, 60,092 13 11 Jesuits' Estates, 45 0 0
1 July ..	57,836 5 6	Civil Government, 56,975 17 11 Jesuits' Estates, 697 7 8
1 October ..	78,915 12 0	Civil Government, 77,779 6 11 Jesuits' Estates, 673 9 2
1 January 1832,	46,541 7 1	Civil Government, 45,634 19 3 Jesuits' Estates, 528 0 9
1 April ..	56,409 17 7	Civil Government, 54,829 0 10 Jesuits' Estates, 0 0 0
1 July ..	58,945 16 7	Civil Government, 58,451 15 11 Jesuits' Estates, 985 14 4
1 October ..	52,816 1 5	Civil Government, 51,932 18 6 Jesuits' Estates, 0 0 0
1 January 1833,	55,113 5 0	Civil Government, 53,932 16 5 Jesuits' Estates, 440 2 5
1 April ..	56,246 17 8	Civil Government, 52,944 3 7 Jesuits' Estates, 0 0 0
1 July ..	42,763 13 1	Civil Government, 43,441 14 7 Jesuits' Estates, 0 0 0
1 October ..	72,646 2 3	Civil Government, 71,345 11 11 Jesuits' Estates, 0 0 0
1 January 1834,	43,703 13 7	Civil Government, 42,599 0 5 Jesuits' Estates, 0 0 0

Quebec, 28th February 1834.

(Signed,) J. HALE,
Receiver General.

APPENDIX No. 26.

Message of His Excellency the Governor in Chief, dated 21st January 1834.

AYLMER, Governor in Chief.

With reference to the Address of the House of Assembly, praying for the communication of a Copy of the Despatches from His Majesty's Secretary of State,

which conveyed the Commands and Instructions of His Majesty, relative to the Supply Bill of One thousand eight hundred and thirty two, and which are referred to in the Message of the Governor in Chief to the House of Assembly, of the twenty first of November One thousand eight hundred and thirty two, the Governor in Chief now transmits to the House of Assembly, in relation to that subject, an extract from a Despatch addressed to him on the 9th of April 1832, by Viscount Goderich, late Secretary of State for the Colonial Department.

"In Your Lordship's Despatch of the 20th January, is contained a Copy of the Message which, on the behalf of His Majesty, you transmitted to the House, proposing a Civil List of £5,000 per Annum, and urging upon that Body the motives which so strongly recommend that proposal to their consideration. The House of Assembly, however, not only rejected His Majesty's application, and passed a Bill founded upon principles directly opposed to it, but they did not even judge it right to return any answer to the Message, or to explain the grounds of their peremptory refusal of the propositions made to them."

"Every effort which His Majesty has, with the most studious anxiety made to engage the confidence of the House of Assembly of Lower Canada, would thus appear to have been unhappily fruitless; and every demand, however cautious and moderate, has been repelled, without even the observance of those forms of courtesy which are invariably maintained by the British Parliament, and by the General Assemblies of all His Majesty's Colonies. Yet it remains to His Majesty a source of permanent satisfaction, that the concessions which have been met by so unexpected a reception, were not withholden. To have recourse to His Canadian Subjects, with the most scrupulous respect for their rights, and with the most liberal regard to their interests, can never be to His Majesty a subject of regret, however much that proceeding may have failed to fulfil the hopes which His Majesty, upon the best apparent grounds, had permitted himself to indulge."

"His Majesty, however, having now been compelled to admit the conviction, that any application to the House of Assembly, to concur in the grant of a Civil List, will be met with an unqualified denial, will not be advised to provoke the repetition of proceedings which His Majesty cannot believe to be in harmony with the deliberate purposes and habitual feelings of any class of His Canadian Subjects. Your Lordship will therefore in your future communications to the House of Assembly make no further reference to the question of the Civil List. The Salaries of the Governor, of the Provincial Secretary, of the Governor's Secretary, and of the Law Officers of the Crown must henceforth be excluded from the annual Estimates. His Majesty will provide for those charges from the Funds which the Law has placed at His own disposal."

"The course which has been taken has reduced His Majesty to a dilemma from which it does not seem possible to escape. On the one hand the rejection of the Bill would inflict great distress on a large body of persons, impede for nearly twelve months, various public services of the highest importance, and probably excite very general discontent. By accepting it, His Majesty would on the other hand appear to acquiesce in the exercise of a principle subversive of the independence of the Crown, and in a proceeding marked by a studied departure from those decorous observances which it is of such vital importance to maintain. In the choice between these difficulties, His Majesty deems it better to incur the risk of a misconstruction of His motives, than to expose to so formidable an inconvenience, a large body of His people, whose welfare it is His most anxious

"desire to promote. I am therefore commanded by the King to signify to Your Lordship, His Majesty's Assent to the Bill which you have transmitted."

Castle of St. Lewis,
Quebec, 21st January 1834.

APPENDIX No. 27.

FIRST REPORT of the Special Committee to whom were referred His Excellency the Governor in Chief's Message of the 14th February 1831, with the accompanying Estimate of the Civil Expenditure of the Government of Lower Canada, for the year 1831; His Excellency's Messages of the 23rd and 25th of the same month, relating to a proposed Civil List, and other Documents.

FIRST REPORT.

THE SPECIAL COMMITTEE to whom were referred His Excellency the Governor in Chief's Message of the 14th ultimo, with the accompanying Estimate of the Civil Expenditure of the Government of Lower Canada for the year 1831; His Excellency's Messages of the 23rd and 25th ultimo, relating to a proposed Civil List, and other Documents,—with power to report from time to time, have the honor to

REPORT IN PART :

That they have thought it their duty first to proceed upon the consideration of the Messages of the 23rd and 25th ultimo, relating to a proposed Civil List, as expressing the latest determination of His Majesty's Government respecting the provision to be made for the support of the Civil Government of this Province.

The proposed measure is a settled provision for such portion of the Expenses of the Civil Government as may appear, upon examination, to require an arrangement of a more permanent nature than an annual vote; and the duration of this provision is desired for the life of His Majesty.

It appears by His Excellency's answer to an Address of this House referred to Your Committee, that it is in the contemplation of His Majesty's Government to submit to the Parliament of the United Kingdom, in the course of the present Session, the expediency of passing an Act to relieve the Lords of the Treasury from their alleged obligation of appropriating the taxes which are now levied in the Province by virtue of different Acts of the British Parliament, the said Act to come in force simultaneously with an Act to be passed here; and leaving the future appropriation of these taxes to the Colonial Legislature.

It also appears by the Statement which accompanies the Message of the 23rd ultimo, that the Revenues contemplated, amounting to £38,125 Currency, nett, on an average of the last two years, include only those arising from the British Act 14th Geo. III., Cap. 88; the average nett annual produce of which for the last two years, is stated at £33,942 Currency; the remainder of the said amount of £38,125, being chiefly made up of Items under the Colonial Acts 41st Geo. III. Caps. 13 and 14.

The Message of the 25th ultimo expressly reserves for the exclusive disposal of the Crown, "by virtue of the Royal Prerogative," for objects "closely connected "with the public interests of the Province," the following sources of Revenue :—

1. Rents Jesuits' Estates.
2. Rent of the King's Posts.
3. Forges of St. Maurice.
4. Rent of King's Wharf.
5. Droit de Quint.
6. Lods et Ventés.
7. Land Fund.
8. Timber Fund.

The Gross annual amount of this Revenue, on an average of the last two years, according to a Return commencing in 1818, laid before the House upon Address of the 25th ultimo, is £11,203 12s. 0d. Currency.

Your Committee have observed that, according to a Message of His Excellency Lord Dorchester, then Governor in Chief, dated 29th April 1794, when the first Accounts of the Provincial Revenues and Expenditure were submitted to this House, the whole of the Casual and Territorial Revenue then arising within the Province was expressly stated to have "been most graciously ordered by His Majesty, to be applied towards defraying the Civil Expenses of the Province," (See *Appendix No. 22*.) and that the whole of that Revenue, excepting the "Land Fund" and "Timber Fund" not then in existence, and the Jesuits' Estates, has since been contained in the Accounts of the Public Revenue of the Province laid before the House, and the amount has gone to the payment of the Expenses of Government, as sanctioned by the annual votes of the House, and formed part of the amount of the appropriation for these expenses, passed by His Majesty in Provincial Parliament, in the two last Sessions, and also in the Session of 1825.

The Land Fund mentioned in the foregoing List and Message of the 25th ultimo, Your Committee understand consists of the proceeds of the sales of the Waste Lands in this Province, or rents of the Crown Reserves of one seventh of these lands, interspersed among the grants made for actual settlement. The Timber Fund is the proceeds of the sale of Licences to cut and carry off the Timber on determined portions of the Waste Lands mentioned in the Licences. This Revenue appears only to date from 1828, and the average for the last two years is as follows:—

Land Fund,	£2,269	4	10
Timber Fund,	1,576	13	5
	£3,845	18	3 Currency.

Your Committee refer to the aforementioned Return of the Casual and Territorial Revenue since 1818, amounting to £96,055 7s. 8d., and think proper to observe that a sum of £8,534 19s. 6d., mentioned in a note to the Return as having been recovered from the late Henry Caldwell, Esquire, formerly Treasurer to the Jesuits' Estates, is not included in the Statement; nor can it, in the opinion of Your Committee, be credited with propriety to that Fund, till the question which has been long pending with respect to the responsibility of the Estate of the late Henry Caldwell, for a balance amounting to £39,874 10s. 10d. sterling, due by him at the time of his death to the other Funds of the Province, is determined.

It appears to Your Committee that the whole of the Revenue referred to in the Message and Statements before mentioned, which has not already in point of fact been at the disposal of the Legislature, and included in the two last Acts of Supply, and in that of 1825, consists in the said Timber and Land Funds, and Jesuits' Estates, the three amounting on an average of the last two years, to £5,515 0 9d. Cur-

rency, per annum; and they are now for the first time expressly reserved from the controul of the Legislature, while monies arising from the British Acts 6th Geo. II. Cap. 1st, 4th Geo. III. Cap. 15, and 6th Geo. III. Cap. 52, amounting, according to a Statement laid before the House on the 31st January 1829, to £1818 14s. 3d. Currency, per annum, on an average of the two last years in the Return, being monies included in the express terms of the Message as "levied by virtue of "different Acts of the British Parliament," are not at all mentioned in the Statement accompanying His Excellency's Message of the 23rd February last.

The Estimate for the proposed Civil List accompanying the said Message, amounts £19,500 Sterling, equal to £21,666 13s 4d. Currency: It embraces:—1st. A provision for the Governor's Salary, Civil Secretary, Contingencies:—2dly. Chief Justice; do. of Montreal; 6 Puisné Judges, Resident Judge at Three Rivers, 2 Provincial Judges, Judge of the Vice Admiralty Court, Attorney General, Solicitor General, allowance for Judges circuits, and Contingencies:—3rdly. Pensions and Miscellaneous.

Your Committee regret that they have not been able to obtain any detail of the intended application of the proposed amount of Contingencies, Pensions and Miscellaneous services; and it appears from an Answer of His Excellency, that an Address of the House to the same effect has been equally unsuccessful.

Your Committee also regret that it appears by an Answer to another Address to His Excellency, also referred to your Committee, that no detailed account can be had, at least for the present, of the intended application of the Revenues of the Jesuits' Estates, and of the Land and Timber Funds, the only Funds classed under the head of Casual and Territorial, which, as before mentioned, have not already been applied and accounted for under Acts of the Legislature; and they observe with sincere grief, and not without some degree of alarm, that the pledge of His Most Gracious Majesty our late revered Sovereign George the Third, that this Revenue should be applied "towards defraying the Civil Expenses of the Province," is threatened to be wrested from its true meaning and established practice, to be applied, hereafter, towards the support of exclusive Religious Establishments in this part of His Majesty's Dominions, where Your Committee humbly conceive none of His subjects ought in any way to be called upon to contribute to the support of Religious Teachers, other than those of his own belief, or be exposed to any relative disadvantage whatsoever on account of his religion.

While Your Committee have been unable to procure sufficient information to enable the House to pronounce with certainty on the necessity of several of the Items of the estimated Civil List; while so large a portion of a growing Public Revenue is attempted to be withdrawn from the actual controul of the Representative Body; Your Committee cannot contemplate without serious feelings of apprehension, the consequences of the renewed pretension on the part of His Majesty's Government, that the money arising in this Province under the Quebec Revenue Act of 1774, will be subject to the appropriation of the Lords of His Majesty's Treasury, in the event of the proposed arrangement not proving satisfactory to the House.

That pretension has already long and deeply agitated the whole Province, and fatally affected its peace and prosperity. It has been uniformly resisted by the Assembly of the Province, supported by nearly the whole population. Under the Administration of the late Governor in Chief, the Earl of Dalhousie, it furnished the pretext for extensive misapplications of the public money, and ser-

ved to maintain in power, an Administration which had rendered itself obnoxious by arbitrary and illegal acts. Its revival now, as then, is the more inexcusable, as had there originally been any grounds for putting it forth in violation of natural right, and the positive and declaratory enactment of the British Parliament, in 1778, it was settled by the consent of the British Government and all the Legislative authorities in the Colony, in the Act passed by His Majesty in the Provincial Parliament in 1799, (39th Geo. III. Cap. 9) and previously sanctioned by the King in Council in Great Britain. (See *Extract from the Speech of His Excellency, Robert Prescott, Esquire, Governor in Chief, of 28th March, 1799, Appendix, No. 23.*)

The Revenues raised at that time under the Act of 1774, amounted to only £4,644 8s 0d Currency, annually, and this amount was by the same Provincial Act granted to His Majesty in lieu of the Duties under the British Act, without limit as to duration, while the £5,555 11s 1d. Currency, granted in 1795, and no doubt intended as a compensation for the Casual and Territorial Revenue, in consequence of the gracious declaration of His Majesty in 1794, was also again granted without limitation towards the Administration of Justice and the expenses of the Civil Government. It has been entirely the fault of the British Government if it has not redeemed its pledge of submitting to Parliament the repeal of the Revenue Act of 1774.

It would be doubly painful for Your Committee, under these circumstances, to find both the Casual and Territorial Revenue, and the Revenue of the Act of 1774, augmented as the latter has been by the effect of two Acts of Parliament passed in 1832, from £13,879 15s 7d, to £33,864 9s 10d, now claimed as at the exclusive disposal of the Executive Government, (See *Appendix, No. 24, drawn up from Returns laid before the House on Address.*)

To set this pretension in a more favourable light, Your Committee annex the following extract from the Communication made to the House by command of His late Majesty, through the Administrator of the Government, dated the 28th November, 1828 :—

" The proceeds of the Revenue arising from the Act of the Imperial Parliament, fourteenth George the Third, together with the sum appropriated by the Provincial Statutes thirty fifth George the Third, and the Duties levied under the Provincial Statutes forty first George the Third, chapters thirteen and fourteen, may be estimated, for the current year, at the sum of Thirty four thousand seven hundred pounds.

" The produce of the Casual and Territorial Revenue of the Crown, and of Fines and Forfeitures, may be estimated, for the same period, at the sum of Three thousand four hundred pounds.

" These several sums, making together the sum of Thirty eight thousand one hundred pounds, constitute the whole estimated Revenue arising in this Province, which the Law has placed at the disposal of the Crown.

" His Majesty has been pleased to direct that, from this collective Revenue of Thirty eight thousand one hundred pounds, the Salary of the Officer Administering the Government of the Province, and the Salaries of the Judges, should be defrayed : But His Majesty being graciously disposed to mark,

" in the strongest manner, the confidence which He reposes in the liberality and affection of His faithful Commons of this Province, has been pleased to command His Excellency to announce to the Assembly, that no further appropriation of any part of this Revenue will be made, until His Excellency shall have been enabled to become acquainted with their sentiments, as to the most advantageous mode in which it can be applied to the public service; and it will be gratifying to His Majesty, if the recommendation made to the Executive Government of the Province on this subject, shall be such as it may be able, with propriety and with due attention to the interests and efficiency of His Majesty's Government, to adopt."

On the consideration of the aforementioned Communication, the House adopted, on the 6th December following, among other Resolutions, the following:—

" *Resolved*, That under no circumstances, and upon no consideration whatsoever, ought this House to abandon or in any way compromise its Inherent and Constitutional Right, as a branch of the Provincial Parliament representing His Majesty's Subjects in this Colony, to superintend and control the receipt and expenditure of the whole Public Revenue arising within this Province."

" *Resolved*, That on the permanent settlement before mentioned being effected with the consent of this House, it will be expedient to render the Governor, Lieutenant Governor, or person administering the Government for the time being, and the Judges and Executive Councillors, independent of the annual vote of the House, to the extent of their present salaries."

Your Committee cannot for a moment presume that the last recited Resolution was intended to be acted upon before the recommendations of the Committee of the House of Commons on the Civil Government of Canada, to whom the Petitions of the Inhabitants of this Province for a redress of Grievances were also referred, should have their entire execution. It is obvious that the said Resolution, being conformable to one of these recommendations, as well as the other Resolutions adopted on that occasion, were intended as a declaration that the House was disposed to give effect to the recommendations of that Committee as far as it was concerned, so soon as the Grievances complained of were redressed. (See *Appendix*, No. 25.) Indeed a reference to the Resolutions adopted 19th March 1830, before entering into the consideration of the Supply for the year, will leave no room for doubt on this subject. (See *Appendix*, No. 26.)

Your Committee being persuaded that the most material of the recommendations of the Canada Committee, have not been carried into effect by His Majesty's Government, although more than two years have now elapsed since the date of the Report, and that the demands now made do not correspond with the recommendations of that Committee on the subject of the Financial differences, nor even with the Schedule annexed to a Bill introduced in the last Session of Parliament by the then Colonial Minister, and proposed to be appropriated by the Colonial Legislature, (See *Appendix*, No. 27,) are of opinion:—

That it is inexpedient that any further permanent provision for the Expenses of the Government be made.

The whole nevertheless humbly submitted,

(Signed,) T. A. YOUNG,
Chairman.

7th March, 1831.

ORDERS OF REFERENCE.

HOUSE OF ASSEMBLY,
Friday, 18th February 1831.

Resolved, That the Message of His Excellency the Governor in Chief, of the fourteenth February instant, with the accompanying Estimate of the Civil Expenditure of the Government of Lower Canada for the year one thousand eight hundred and thirty one, be referred to a Committee of seven Members, to examine the same, and report thereon with all convenient speed, with power to send for persons, papers and records.

Ordered, That Mr. Young, Mr. Cuvillier, Mr. Neilson, Mr. Heney, Mr. Leslie, Mr. Lee, and Mr. Quesnel, do compose the said Committee.

Ordered, That the Message of His Excellency the Governor in Chief, received this day, relating to the Repairs of the Castle of St. Lewis and the Government House at Montreal, with the accompanying documents, be referred to the said Committee.

Ordered, That the Message of His Excellency the Governor in Chief, received this day, relating to certain expenses incurred by the Collector at St. John's, with the accompanying documents, be referred to the said Committee.

Ordered, That the Petitions of John Jeffreys, Gaoler at Quebec, and of Edward Holland, Gaoler at Montreal, presented to this House the eleventh instant, be referred to the said Committee.

Attest,

WM. B. LINDSAY,
Clk. Assy.

Saturday, 19th February, 1831.

Ordered, That the Message of His Excellency the Governor in Chief, received this day, relating to Repairs necessary to the Court House at Quebec, with the accompanying documents, be referred to the said Committee.

Attest.

WM. B. LINDSAY,
Clk. Assy.

Saturday, 26th February, 1831.

Ordered, That the Messages of His Excellency the Governor in Chief, of the twenty third and twenty fifth instant, relating to the Financial Affairs of this Province, be referred to the said Committee.

Ordered, That the Answer of His Excellency the Governor in Chief, received this day, to the Address of this House relating to the Financial Affairs of this Province, be referred to the said Committee.

Ordered, That the Order of this House of the eighteenth instant, referring the Message of His Excellency the Governor in Chief of the fourteenth instant, with the accompanying Documents, to the said Committee, be discharged, in so far as it relates to the establishment of the Audit Office; and that part of the said Message having reference to the establishment of such Office by Law, be referred to the Standing Committee of Accounts.

Attest,

WM. B. LINDSAY,
Clk. Assy.

Monday, 28th February, 1831.

Ordered, That the Statements laid before the House, this day, in compliance with the Address of the House of the twenty fifth instant, be referred to the said Committee.

Attest,

WM. B. LINDSAY,
Clk. Assy.

Tuesday, 1st March, 1831.

Ordered, That the Answer of His Excellency the Governor in Chief to the Address of this House, of yesterday, praying that His Excellency will be pleased to communicate to this House the proposed application of certain Items contained in the proposed Civil List for Lower Canada, be referred to the said Committee.

Ordered, That the Answers of His Excellency the Governor in Chief to the several Addresses of this House, of yesterday, praying for information relating to the different sources of Revenue classed under the general head of the Casual and Territorial Revenue, be referred to the said Committee.

Ordered, That the Answer of His Excellency the Governor in Chief to the Address of this House, of yesterday, praying for information respecting the choice made by the Judge of the Court of Vice Admiralty in respect to his Salary and Fees, be referred to the said Committee.

Attest,

WM. B. LINDSAY,
Clk. Assy.

Wednesday, 2d March, 1831.

Ordered, That the Answer of His Excellency the Governor in Chief to the Address of this House, of yesterday, be referred to the said Committee.

Attest,

WM. B. LINDSAY,
Clk. Assy.

Monday, 7th March, 1831.

Ordered, That the said Committee have power to report from time to time.

Attest,

WM. B. LINDSAY,
Clk. Assy.

MINUTES OF EVIDENCE.

HOUSE OF ASSEMBLY,
Committee Room.
Saturday, 19th February, 1881.

In Committee on the annexed orders of reference.

PRESENT:—Messrs. *Cuvillier, Quessel, Lee, Neilson, Young, Heney and Leslie.*

Mr. *Young* called to the Chair.

Read the Orders of reference.

Adjourned to the call of the Chair.

Monday, 28th February, 1881.

PRESENT:—Messrs. *Young, Quessel, Neilson, Heney, Cuvillier and Leslie.*

Mr. *Young* in the Chair.

Ordered, That the Inspector General be directed to appear immediately before this Committee.

Joseph Cary, Esquire, Inspector General of Public Provincial Accounts, called in; and examined:—

1. His Excellency the Governor in Chief transmitted with his Message of the 23d instant, an Estimate of a proposed Civil List for Lower Canada, is that Estimate in your handwriting?—Yes.

2. Upon what principle did you form that Estimate?—I copied it from a draught given to me.

3. Do you know whether that draught was sent from the Office of the Secretary of State?—I cannot say positively: it was detached from any other papers. I cannot say whether it was made here or in England.

4. Can you acquaint the Committee with the nature of the Contingencies proposed to be paid out of the sum of £300, stated in Class No. 1?—I do not know; and this answer will apply to the other Contingencies, Pensions, and Miscellaneous, in the Estimate.

5. Do you know why the sum of £1200 is estimated as the proposed Salary of the Chief Justice of Montreal?—I have been informed that the additional £100 was for his attendance in the Court of Appeals at Quebec.

6. Do you know why the Salary of the Judge of the Vice Admiralty Court is included in Class No. 2?—I do not.

7. Do you know whether the Judge of that Court still takes fees, or whether he has made choice of his Salary in lieu of fees?—I do not know.

8. The Governor in Chief refers to Taxes levied by virtue of Acts of the British Parliament, do you know what these Acts are?—I cannot say.

9. On what principle did you make out the Statement signed by you as Inspector General, of the net produce of certain revenues during the last two years?—I was directed to make a Statement of the average Amount of the revenues under these several Items stated therein, founded upon the receipts of the two last years.

10. It is stated in the Governor's Message, that His Majesty places at the disposal of the Legislature all his interest in those Taxes which are now levied in the Province by virtue of different Acts of the British Parliament, and which are appropriated by the Treasury under His Majesty's Commands, together with all Fines and Forfeitures levied under authority of such Acts, and that the Amount of such Revenues, taken upon an average of the last two years, is £98,125 currency, will you explain to the Committee why, in the Statement signed by you, the Taxes levied under the Provincial Acts 41st Geo. III. cap. 13 and 14, are included?—I was directed to make up that Statement in the manner in which it is made out.

11. Are the Fines and Forfeitures included in your Statement all levied under authority of British Acts of Parliament?—The average Amount of Fines and Forfeitures received during the two years, without reference to any particular Acts.

12. From whom did you receive your Instructions to make out the Statement; and will you produce them to the Committee?—My Instructions were verbal from His Excellency the Governor in Chief.

13. Did His Excellency enumerate the several Acts the produce of which was to be included in your Statement?—He mentioned the several Items which I was to include in the Statement.

14. What do you conceive to be His Majesty's interest in those Taxes apart from the interests of the Province?—I cannot take upon myself to say.

15. In the Statement you have made up in virtue of these Instructions, you have included the average Amount of Fines and Forfeitures for the two last years from all sources?—Yes.

16. Who gave you the Amount of the Estimate, as mentioned in your answer to the second question?—The Civil Secretary.

17. In whose handwriting was it?—I know not.

18. Do you think it was written in this Province?—I cannot say.

19. Have you ever seen any handwriting like it since you have been in Office?—I do not know whether I have or not.

20. Are you in possession of that draught?—I am not: I returned it to the Civil Secretary.

21. Do you know whether the Estimate was made up in this Country?—I do not know.

22. Have you made up any Statements within the last six months for the purpose of being sent to the Secretary of State, having reference to the Estimate?—I certainly did not.

23. Do you keep a Register of the Payments made out of the Revenues arising from the Jesuits Estates, and the Land and Timber Funds?—I do.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency will be pleased to cause to be laid before this House, a detailed Statement of the intended application of the Items contained in the Estimate of the proposed Civil List for

Lower Canada, transmitted with His Excellency's Message of the 23rd. instant, under the heads of Contingencies, in Classes Nos. 1 and 2, and under the heads of Pensions and Miscellaneous, in Class No. 3.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officers to lay before this House, a Statement of the gross annual amount of the Rents of the Jesuits Estates, classed under the several heads of receipt; a detail of the Salaries annually paid, and the gross annual amount of other expenses of management and collection, together with a Statement of all the annual amounts of other payments made out of the same Fund.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency to direct the proper Officer to lay before this House, Statements of the gross annual income of the Land Fund, and of the Timber Fund, classed under the several heads of receipt; a detail of the Salaries annually paid, and the gross annual amount of all other expenses of management and collection, together with a Statement of the annual amount of all other payments made out of the same Funds from the year 1818 inclusive.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to cause to be laid before the House, a detailed Statement of the intended future application of the income arising from the rents of the Jesuits Estates, the Land Fund, the Timber Fund, and other heads of revenue classed in His Excellency's Message of the 25th instant, as belonging to the Casual and Territorial Revenue.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to acquaint this House, whether the Judge of the Court of Vice Admiralty at Quebec, has made choice of his Salary, at the rate of £200 sterling per annum, as voted by this House, or of the Fees which under the present Tariff he is in the habit of receiving.

Adjourned.

Tuesday, 1st March 1831.

PRESENT :—Messrs. *Young, Cavillier, Neilson, Henry, Leslie and Quesnel.*

Mr. *Young* in the Chair.

Ordered, That the Chairman do move the House, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to lay before the House, any information which may be in his possession, and which he may think proper to communicate, respecting any Bill introduced during the last or present Session of the Parliament of the United Kingdom, by any Officer of His Majesty's Government, concerning the Financial Affairs of this Province, or any information relating to any such Bill proposed to be introduced, together with Copies of all such Bills, and every other information relating thereto.

Adjourned.

Monday, 7th March 1831.

PRESENT:—Messrs. Neilson, Cuvillier, Leslie, Heney, Quemel, Young and Lee.

Mr. Young in the Chair.

Mr. Neilson laid before the Committee the draught of a Report, which was unanimously adopted.

Ordered, That the Chairman do leave the Chair, and make this First Report.

APPENDIX.

No. 1.

Message.

AYLMER,

Governor in Chief.

THE Governor in Chief has received from the Secretary of State for the Colonial Department, His Majesty's commands to make the following Communication to the House of Assembly, with a view to the final adjustment of the question of Finance, which has so long engaged the attention of the Legislature of this Province.

His Majesty taking into consideration the best mode of contributing to the prosperity and contentment of His faithful subjects of the Province of Lower Canada, places at the disposal of the Legislature all His Majesty's interest in those Taxes which are now levied in the Province by virtue of different Acts of the British Parliament, and which are appropriated by the Treasury, under His Majesty's Commands, together with all Fines and Forfeitures levied under the authority of such Acts. His Majesty relying on the liberality and justice of the Legislature of Lower Canada, invites them to consider the propriety of making some settled provision for such portion of the Expenses of the Civil Government of the Province as may upon examination appear to require an arrangement of a more permanent nature than those Supplies which it belongs to the Legislature to determine by annual votes.

His Majesty has directed to be prepared and laid before the House of Assembly an Estimate of the Sums required for that purpose; and in directing the preparation of that Estimate, His Majesty has been guided by a wish, never absent from His heart, to call upon His faithful subjects for no other Supply than such as may appear to be required for the due execution of those services which it is proposed to charge upon the Civil List.

His Majesty concedes the disposal of these Revenues with cordial good will, and cannot doubt that it will be met with a reciprocal feeling by the Representatives of an attached and loyal people.

The Revenues to be given up, taken upon the average of the last two years, amount to Thirty eight thousand one hundred and twenty five pounds currency, and the amount of the Civil List, according to the Estimate herewith transmitted, amounts to Nineteen thousand five hundred pounds. It is not however necessary to call upon the Legislature to grant the whole sum of Nineteen thousand five hundred pounds, inasmuch as by the Provincial Act of the 35th of Geo. III. the sum of Five thousand pounds is permanently granted towards the maintenance of the Civil Government; the moderate sum of Fourteen thousand five hundred pounds, is therefore all that is deemed necessary to ask for the completion of the proposed arrangement.

It is proposed that the duration of the Civil List should be for the life of His Majesty.

It is hoped that the arrangements thus detailed, will be received in the spirit in which they are dictated,—a spirit of conciliation and confidence.

His Majesty is prepared to surrender a large and increasing Revenue; He asks in return for a fixed and moderate Civil List, much less in amount than the Revenue given up; and the settlement of this long agitated question will be deemed by His Majesty one of the happiest events of His Reign, the glory of which (the people of Canada may be assured,) will be the promotion of the happiness and content of all classes of His subjects in every quarter of the Globe.

The Governor in Chief having thus obeyed the commands he has received, in making the foregoing communication to the House of Assembly, desires to add that, if in the course of their proceedings on this important question they should deem it necessary to require explanations from him on the subject of it, he will at all times be ready to afford such explanations; and he will moreover most willingly supply any further information they may desire to have, to the utmost extent compatible with his duty to his Sovereign.

A.

Castle of St. Lewis,
Quebec, 23d February 1831.

LOWER CANADA.

PROPOSED CIVIL LIST.

Class No. 1.

Governor's Salary,	£4,500	0	0	
Civil Secretary,	500	0	0	
Contingencies,	300	0	0	
				£5,300 0 0
Carried forward,	£5,300	0	0	

Class No. 2.

	Brought forward,	£5,300 0 0
Chief Justice,	£1,500 0 0	
Ditto Montreal,	1,200 0 0	
Six Puisné Judges, £900 each,	5,400 0 0	
Resident Judge at Thres Rivers,	900 0 0	
Two Provincial Judges,	1,000 0 0	
Judge of the Vice Admiralty Court	200 0 0	
Attorney General,	300 0 0	
Solicitor General,	200 0 0	
Allowance for Judges for Circuits,	275 0 0	
Contingencies,	475 0 0	
		<u>11,450 0 0</u>

Class No. 3.

Pensions,	£1,000 0 0	
Miscellaneous,	1,750 0 0	
		<u>2,750 0 0</u>

Total, 3 Classes, Sterling, £19,500 0 0

STATEMENT of the average net produce of Revenues under the following heads, founded on the Receipts of the two last years, after deducting the proportion for Upper Canada:—

Customs, under Imperial Act 14th Geo. III. Cap. 68,	£31,742 0 0
Licences under ditto,	2,200 0 0
Ditto under Provincial Act 41st Geo. III.	62 0 0
Customs, under ditto,	3,735 0 0
Fines and Forfeitures,	386 0 0

Total Currency, £38,125 0 0

Quebec, 23d February 1831,

JOS. CARY,
Insr. Genl. Pub. Provl. Accts.

No. 2.

Message.

AYLMER,

Governor in Chief.

THE Governor in Chief having in his Message of the 23d instant, communicated to the House of Assembly the Commands of His Majesty, received through the Secretary of State for the Colonial Department, regarding the ques

tion of Finance which has for so long a period engaged their attention, thinks it necessary to enumerate in detail the several Branches of Revenue which it is deemed expedient to exempt from the operation of the proposed arrangement.

This further communication appears to His Excellency to be the more desirable, as it will remove all grounds for further discussion when the adjustment of the main question shall have taken place, and as it will enable the House of Assembly to enter upon the consideration of this important topic with a full and precise understanding of the views of His Majesty's Government; these views are now exhibited by the Governor in Chief to the House of Assembly in that spirit of frankness and good faith which characterizes the instructions he has received, and which cannot fail to improve the confidence of the House of Assembly in the good intentions of His Majesty's Government.

The Revenues to which the Governor in Chief alludes, are, the Casual and Territorial Revenues of the Crown, and are classed under the following heads, viz:—

1. Rents Jesuit's Estates.
2. Rent of the King's Posts.
3. Forges of St. Maurice.
4. Rent of King's Wharf.
5. Droit de Quint.
6. Lods et Ventas.
7. Land Fund.
8. Timber Fund.

If the Funds derived from the sources operated in any degree as a tax upon the people, or tended either in their nature, or in the mode of their collection, to impede or impair the prosperity of the Province, His Majesty's Government would have hesitated in proposing to retain them at the disposal of the Crown. They stand, however, upon a perfectly different ground from taxes, properly so called. They are enjoined by the Crown by virtue of the Royal Prerogative, and are neither more nor less than the proceeds of Landed Property, which legally and constitutionally belong to the Sovereign on the Throne; and as long as they are applied not to undue purposes of mere Patronage, but to objects which are closely connected with the public interests of the Province, it is not easy to conceive upon what grounds of abstract propriety, or of constitutional jealousy, the application of them according to His Majesty's commands, under responsible advice, can be impugned.

A.

Castle of St. Lewis,
Quebec, 25th February, 1831.

No. 3.

ADDRESS.

Resolved, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the Collector of His Majesty's Customs at the Port of Quebec, to lay before this House,

Statements of the annual Importation, in Gallons of Rum or other Spirits of the manufacture of Great Britain or Ireland; Rum or other Spirits imported from the Sugar Colonies in the West Indies; Rum or other Spirits from any other of His Majesty's Colonies in America; Foreign Brandy or other Spirits of Foreign manufacture imported from Great Britain or Ireland; Rum or other Spirits of the produce or manufacture of any of the Colonies or Plantations of America not in the possession or under the dominion of His Majesty; Molasses and Syrups imported or brought into the Province in Ships or Vessels belonging to His Majesty's subjects in Great Britain or Ireland; Molasses and Syrups imported or brought into the Province in any other Ships or Vessels in which the same may be legally imported; and of the annual amount of Duties collected under authority of the Act of Parliament, 14th Geo. III. Cap. 88, from the year 1818 to the year 1821, both inclusive; from the year 1823 to the year 1826, both inclusive; and from the year 1827 to the year 1830, both inclusive; also a Statement of the period from which the said Duties were levied and collected at the rate of four shillings and four pence Sterling, the Spanish Dollar, and the amount of Duties collected since that period, the whole of the Duties to be stated in Sterling money of Great Britain.

PORT OF QUEBEC.

No. 4.
STATEMENT.

A STATEMENT of the ANNUAL IMPORTATION of articles liable to Duty under the Act 14th Geo. III, Cap. 88, and the Duty collected thereon from 1818 to 1821 both inclusive, from 1823 to 1826, both inclusive, and from 1827 to 1830 both inclusive; also a Statement of the period from which the said Duties were levied and collected, at the rate of 4s. 4d. Sterling, Spanish Dollar, and the amount collected since that period.

Years.	Rum or other Spirits of the Manufacture of Great Britain or Ireland.	Rum or other Spirits imported from the Sugar Colonies in the West Indies.	Rum or other Spirits from any other of His Majesty's Colonies in America.	Foreign Brandy or other Foreign Spirits of Foreign Manufacture imported from Great Britain or Ireland.	Rum or other Spirits of the Produce or Manufacture of any of the Colonies or Plantations in America not in the possession or under the Dominion of His Majesty.	Molasses and Syrups imported or brought into the Province in Ships or Vessels belonging to His Majesty's Subjects in Great Britain or Ireland, or to His Majesty's Subject in this Province.	Molasses or Syrups imported or brought into this Province in any other Ship or Vessels in which the same may be legally imported.	Amount of Duty collected in Sterling Money of Great Britain.	REMARKS.
1818	4632	460692	4464	149179	—	17247	22807	£314787 7 9	The duty on 307907 Gallons Rum imported from the West Indies this year, was taken off by outward Cargo exported under the 34d. Geo. III, Cap. 37.
1819	83	653170	1433	92386	—	37194	74120	1613612 6	Do. do. on 288785 Gallons Rum.
1820	24033	1064591	13985	66765	—	29094	63186	1468916 6	Do. do. on 669735 Gallons Rum.
1821	456	697073	65736	86903	—	70362	33953	9915 5 9	Do. do. on 497854 Gallons Rum, and a sum of £214 8s. Sterling, was returned to Merchants out of this year's collection, under orders from the Board of Customs, and the Governor in Chief, being the difference between 6d. and 3d. per Gallon, previously paid on Rum from H. M. Colonies in America.
1822	229	968370	36172	60769	—	24440	14802	2793215 9	£215 11s. 6d. Sterling, was returned this year on account of an outward Cargo, previously exported under the 34d. Geo. III, Cap. 37.
1823	371	923090	23315	118938	—	50294	35909	2911211 7	£176 17s. 10d. Sterling, was returned to Merchants out of this year's collection, under orders from the Board of Customs, and the Governor in Chief, being the difference between 6d. and 3d. per Gallon, previously paid on Rum imported from H. M. Colonies in America.
1824	156	907706	8392	19363	—	90782	23129	31956 8 6	£115 3s. 4d. Sterling, was returned to Merchants out of this year's collection as above stated.
1825	237	903596	31910	12317	—	60172	41018	28253 1 3	£544 14s. Sterling, was returned to Merchants out of this year's collection as above stated.
1826	1730	983555	—	181285	—	43686	11860	3104114 6	The Duties were first levied and collected at the rate of 4s. 4d. Sterling, the Spanish Dollar, and these three sums comprise the amount collected at that rate.
1827	3420	1013332	—	180351	—	58989	13975	30938 1 9	The Duty on 490029 Gallons Rum imported from the West Indies this year, was taken off by outward Cargo exported under the 34d. Geo. III, Cap. 37, and £231 12s. Sterling, was repaid out of this year's collection on account of an outward Cargo previously exported under that Act.
1828	2536	1072777	—	102536	—	65630	24603	33418 5 0	
1829	1830	1011 1273821	—	137339	—	75538	15903	40066 18 3	
N.B. The year 1822 appearing to be omitted in the Resolution of the House of Assembly, this is added.	1830	1110000	1446	382507	—	57295	66017	20116 6 3	

CUSTOM HOUSE, Quebec, 26th Feby. 1831.

L. H. FERRIER, Collr.
G. A. GORE, Cr.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officers to lay before this House, a Statement of the gross annual amount of the Casual and Territorial Revenue from the year 1818 inclusive, distinguishing the amount annually received under the following heads, viz :—Rent of the Jesuits Estates, Rent of the King's Posts, Forges of St. Maurice, Rent of the King's Wharf, Droit de Quint, Lods et Ventes, Land Fund, Timber Fund.

No. 6.

ANSWER.

Gentlemen,

I have much satisfaction in receiving this Address, because it enables me to gratify the desire, with which I shall at all times be actuated to comply with any request of the House of Assembly; and because I am fully sensible that at the present moment it is more than usually desirable that the Financial concerns of the Province should undergo a thorough examination. The proper Officers shall therefore be instructed to prepare and lay before the House of Assembly, a Statement of the gross annual amount of the Casual and Territorial Revenue, from the year one thousand eight hundred and eighteen inclusive, distinguishing the amount annually received under the following heads, viz :—Rent of Jesuits Estates, Rent of the King's Posts, Forges of St. Maurice, Rent of the King's Wharf, Droit de Quint, Lods et Ventes, Land Fund, Timber Fund.

No. 7.

STATEMENT.

STATEMENT of the gross annual amount of the Casual and Territorial Revenue, from the Year 1818 inclusive, distinguishing the amount annually received under the following heads, viz :

Year.	Rent of the Jesuits Estates.	Rent of the King's Posts.	Forges of St. Maurice.	Rent of the King's Wharf.	Droit de Quint.	Lods et Ventes.	Land Fund.	Timber Fund.	Gross annual amount currency.
1818	3063 0 11	519 10 0		162 10 0	5 10 0	1938 18 7 1			4688 9 6 1
1819	759 7 5	1537 10 0	500 0 0	351 11 0	2005 6 11	3059 7 5			8813 2 9
1820	1558 7 4	519 10 0	500 0 0	332 11 0	2331 16 1	1464 10 3			6718 14 8
1821	855 19 8	1025 0 0		385 0 0	2347 10 0	359 18 11			613 9 4
1822	3003 17 11	1095 0 0	500 0 0	378 2 0	338 19 8	2080 19 5			6306 19 0
1823	1419 0 3	1712 10 0	1250 0 0	351 11 0	648 0 0	763 10 3 1			6144 11 6 2
1824	3105 14 9	1900 0 0		351 11 0	474 16 9	985 1 7			5117 4 1
1825	1674 15 1	1800 0 0	500 0 0	162 10 0	97 14 2	1893 6 9 1			5445 6 0 1
1826	1426 19 7	1900 0 0	500 0 0	703 2 0	987 10 5	1691 7 4 1			6430 18 4 1
1827	1333 16 5	1900 0 0		325 0 0	395 15 6	1151 6 4 1			4406 18 3 1
1828	3155 16 7	1900 0 0	1000 0 0	404 13 0	1603 11 1	3621 18 4	3292 13 6	1103 17	91469 10 3
1829	1758 1 2 1	1900 0 0	500 0 0	351 11 0	965 7 5 1	3102 2 6 1	2234 9 7	1249 10 10	11382 2 7 2
1830	1579 3 1 1	1095 16 8	500 0 0	162 10 0	946 6 5	2552 8 0	3304 0 0	1903 16 0	11045 1 1 1
Tot. 20	21691 0 1	14621 16 9	5730 0 0	4381 2 0	13638 5 2 1	24504 15 11	6921 3 1	1347 4 7	96055 7 8

NOTE.—During the year 1830, the sum of £8534 19 6 currency, was recovered upon Judgments of the Courts, from the Estates of the late Henry Caldwell, Esq. formerly Treasurer to the Jesuits Estates, on account of the sums due by him as such Treasurer; which sum is not included in the above Statement.

Quebec, 28th Feby. 1831.

JOS. CARY,
I. G. P. P. A.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency will be pleased to cause to be laid before this House, Copies of any Despatch or Despatches, or of such Instruction or Instructions as His Excellency may have received from His Majesty's Government in England, concerning the Financial Affairs of this Province, to which His Excellency refers in his Messages to this House on that subject, of the twenty third instant, and this day.

ANSWER.

Gentlemen,

I cannot hesitate a moment regarding the Answer which it becomes me to make to this Address. The Despatches and Instructions which I have received from His Majesty's Government, and which are alluded to in my Messages of the 23d and 25th instant, to the House of Assembly, are intended for my own information and guidance as Governor of this Colony; and are addressed to me in the confident expectation on the part of His Majesty's Government, that the commands of the King, which those Despatches and Instructions convey, will be executed by me with that fidelity which should belong to the character of a Public Officer entrusted with the performance of high and important duties, and honored with the confidence of His Sovereign. I have therefore to desire, Gentlemen, that you will be so good as to convey to the House of Assembly the expression of my sincere regret, at not having it in my power, consistently with the sense of duty and propriety entertained by me on the occasion, "to cause to be laid before them, Copies of any Despatch or Despatches, or of such Instruction or Instructions, as I may have received from His Majesty's Government in England, concerning the Financial Affairs of this Province, which are referred to in my Messages to the House of Assembly on that subject, of the 23rd and 25th instant."

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency will be pleased to cause to be laid before this House, a detailed Statement of the intended application of the Items contained in the Estimate of the proposed Civil List for Lower Canada, transmitted with His Excellency's Message of the twenty third instant, under the heads of Contingencies, in Classes Nos. 1 and 2, and under the heads of Pensions and Miscellaneous, in Class, No. 3.

No. 11.

ANSWER.

Gentlemen,

I have it not in my power to furnish a detailed Statement of the application of the Items contained in the Estimate of the proposed Civil List for Lower Canada, (transmitted with my Message of the 23d ult.) under the heads of Contingencies in Classes Nos. 1 and 2, not being in possession of the necessary information to enable me to do so.

The same observation will apply to the Item of Miscellaneous in Class No. 3.

Regarding the Item of Pensions in Class No. 3, I have to inform the House, that a communication must be made to His Majesty's Government before a final appropriation of that head of charge can take place.

AYLMER,

Governor in Chief.

Castle of St. Lewis,
Quebec, 1st March 1831.

No. 12.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to direct the proper Officers to lay before this House, a Statement of the Gross annual Amount of the Rents of the Jesuits' Estates, classed under the several heads of receipt; a detail of the Salaries annually paid, and the Gross annual Amount of other Expenses of Management and Collection, together with a Statement of the annual Amount of all other Payments made out of the same Fund.

No. 13.

ANSWER.

Gentlemen,

Upon reference to the proper Officer, I have ascertained that the information sought for in this Address has hitherto been withheld, in conformity, as I must presume, with Instructions from His Majesty's Government.

With this impression on my mind, and in the absence of any precise Instructions on this subject addressed to myself, I cannot feel justified in furnishing the desired information.

AYLMER,

Governor in Chief.

Castle of St. Lewis,
Quebec, 1st March 1831.

No. 14.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency to direct the proper Officer to lay before

this House, Statements of the gross annual income of the Land Fund, and of the Timber Fund, classed under the several heads of receipt ; a detail of the Salaries annually paid, and the gross annual amount of all other expenses of management and collection, together with a Statement of the annual amount of all other payments made out of the same Funds, from the year one thousand eight hundred and eighteen, inclusive.

No. 15.

ANSWER.

Gentlemen,

To this Address I can only return a similar Answer to that which I have made to the preceding one, and to that Answer I must accordingly refer.

AYLMER,

Governor in Chief.

Castle of St. Lewis,
Quebec, 1st March 1831.

No. 16.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to cause to be laid before this House, a detailed Statement of the intended future application of the Income arising from the Rents of Jesuits' Estates, the Land Fund, the Timber Fund, and the other heads of Revenue classed in His Excellency's Message of the twenty fifth instant, as belonging to the Casual and Territorial Revenue.

No. 17.

ANSWER.]

Gentlemen,

I cannot take upon myself to say what may be the future intentions of His Majesty's Government with regard to the appropriation of those branches of the Revenue which are considered as the property of the Crown, and consequently liable to such changes in the distribution of them, as His Majesty may be pleased to direct.

I can only state generally, that it is the intention of His Majesty's Government, to apply them to objects which are closely connected with the Public interests of the Province ; and I have reason to believe, that the following Items will be made chargeable upon those Revenues :

- 1st.—The advancement of Education.
 2nd.—The payment of the Clergy of the Established Church.
 3rd.—Do. of one thousand pounds per annum, to the Roman Catholic Bishop of Quebec.
 4th.—An allowance annually of six hundred pounds, to Presbyterian Ministers.

AYLMER,
 Governor in Chief.

Castle of St. Lewis,
 Quebec, 1st March 1831.

No. 18.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying that His Excellency will be pleased to acquaint this House whether the Judge of the Court of Vice Admiralty at Quebec, has made choice of his Salary, at the rate of Two hundred pounds sterling, per annum, as voted by this House, or of the Fees, which under the present Tariff, he is in the habit of receiving.

No. 19.

ANSWER.

Gentlemen,

I really cannot inform the House of Assembly, whether the Judge of the Court of Vice Admiralty has, or has not, made choice of his Salary, at the rate of Two hundred pounds sterling, per annum, as voted by the House, or of his Fees. I only know, that the Judge of the Court of Vice Admiralty having some time since made application to me for a Warrant for the amount of his Salary for the year 1830, I caused enquiry to be made, whether he had received Fees during that period, and upon learning that he either had done so, or at least still asserted his claims to those Fees, I withheld my Warrant for the amount of the Salary, which will be found carried to the credit of the Public, in the Accounts of the Expenditure of the past year, now before the House of Assembly.

AYLMER,
 Governor in Chief.

Castle of St. Lewis,
 Quebec, 1st March 1831.

No. 20.

ADDRESS.

RESOLVED, That an humble Address be presented to His Excellency the Governor in Chief, praying His Excellency will be pleased to lay before this House

any information which may be in his possession, and which he may think proper to communicate, respecting any Bill introduced during the last or present Session of Parliament of the United Kingdom, by any Officer of His Majesty's Government, concerning the Financial Affairs of this Province, or any information relating to any such Bill proposed to be introduced, together with Copies of all such Bills and every other information relating thereto.

No. 21.

ANSWER.

Gentlemen,

I request you will inform the House of Assembly, that I am not in possession of any official information respecting any Bill introduced during the last or present Session of the Parliament of the United Kingdom, by any Officer of His Majesty's Government, concerning the Financial Affairs of this Province; but a Despatch addressed to me by the Secretary of State for the Colonial Department, dated the 24th of December last, announces the intention of His Majesty's Government to submit to the Imperial Parliament, in the course of the present Session, a Bill for the purpose of releasing the Lords of the Treasury from their present obligation of appropriating the Duties referred to in my Message of the 23rd ultimo, and for authorizing His Majesty to leave their appropriation to the Colonial Legislature. The date at which it is proposed that this Bill should come into operation, is on the 1st July, 1832. In order, however, to enable the Government at Home to give the earliest possible effect to the measures which may be taken by the Colonial Legislature for the satisfactory settlement of the question involved in the subject of my Message of the 23rd ultimo, it is proposed to give His Majesty in Council, a power to bring the British Law into operation at an earlier period than the 1st of July, 1832. If therefore the Canadian Act should provide for the commencement of the proposed Civil List, in January, 1832, or at any earlier period, then His Majesty's Government would lose no time in advising the issue of an Order in Council to accelerate the commencement of the British Act, so that the whole plan would come simultaneously into effect.

AYLMER,

Governor in Chief.

Castle of St. Lewis,
Quebec, 2nd March 1831.

No. 22.

MESSAGE from the Right Honorable Lord Dorchester, Governor in Chief, of the 29th April 1794.

DORCHESTER, Governor.

The Governor has given directions for laying before the House of Assembly an Account of the Provincial Revenue of the Crown, from the commencement of the New Constitution to the 10th January 1794.

First: The Casual and Territorial Revenue as established prior to the Conquest, which His Majesty has been most graciously pleased to order to be applied

towards defraying the Civil Expenses of the Province. This arises from various rights appertaining to the Crown, some of which are not now productive. The Governor doubts not but the House will bring forward measures to relieve the subject by other Duties not objectionable, if raising the *Lods et Ventes*, *Droit de Quint*, &c. up to the legal standard, would prove oppressive to the people.

Secondly : The Duties payable to His Majesty under the Act of the 14th year of His Reign, Chap. 88, on articles imported into the Province of Quebec, and on Licenses granted to persons for retailing Spirituous Liquors. As soon as the Provinces of Upper Canada and Lower Canada shall have passed Laws laying the same or other Duties to an equal amount to those which are payable under this Act, and such Laws shall have obtained the Royal Assent, the King's Ministers will be ready to propose to Parliament a repeal of the Act above mentioned.

Thirdly : The Duties imposed by the Provincial Legislature, with the appropriation and balance.

Fourthly : Amount of Cash received, arising from Fines and Forfeitures imposed by the Courts of Justice.

Fifthly : The Naval Officer's Returns, Inwards, since the Division of the Province, which were originally intended as a check on the Customs, but seem not to answer the end proposed. The Governor relies on the wisdom and loyalty of the House, that while they select proper objects of luxury for raising those aids the public exigencies may require, they at the same time bring forward arrangements to prevent all irregularities from creeping into the receipt of the Public Revenue. The true measure of the burthen laid upon the people by any Tax or Duty being the gross sum taken out of the pocket of the Subject on that account; this gross sum should fully appear; the aid given thereby to the State is the balance which remains in the Public Coffers, after all the expenses occasioned in the Collection are paid. More effectually to prevent any abuse from connecting itself with the receipt, the Governor recommends that no part of the burthen be suffered to be concealed under the name of Fees, Perquisites, Gratuities, &c ; but that the whole of the monies drawn from the Subject be lodged in the Public Coffers, and proper compensation for the collection be openly issued therefrom by Warrant under the signature of the Governor or person administering the Government. That the House may better judge of the burthen laid on the people, and the aid granted to the State, the Governor has given directions that the annual Accounts of the Provincial Revenue of the Crown be accompanied by ;

Sixthly : A Statement of the monies taken out of the pocket of the Subject on this account ; its progress and diminution before it is lodged in the Public Coffers, with the after diminution on account of the Collection ; that every circumstance of this important business may be constantly before their eyes ; that in the outset of the Constitution and its progress, they may guard this important branch from those corruptions and abuses which have brought so many miseries on other Nations.

D. G.

At the Castle of St. Lewis, in Quebec, 19th April 1794.

EXTRACT from the Speech of His Excellency Robert Prescott, Governor in Chief, on the 28th March 1799.

" Gentlemen of the House of Assembly,

" Shortly after the Prorogation of the Provincial Parliament in May last, I received His Majesty's Royal Assent to the Bill passed in 1796, intituled, " An Act for repealing certain Acts granting Rates and Duties to His Majesty, and for granting new and additional Duties in lieu thereof, and for appropriating the same towards defraying the expenses of the Administration of Justice and support of the Civil Government within this Province, and for other purposes therein mentioned"; but the time limited by Law for declaring the Royal Assent, was unfortunately expired before His Majesty's pleasure thereon came to my hands: I will therefore recommend to your consideration the expediency of re-enacting it."

STATEMENT drawn up from Returns laid before the House on Address.

In 1822, two Acts were passed, 3rd. Geo. IV, Cap. 44 and 119, by which the Law permitting the importation of Rum from the West Indies free of Duty, under certain restrictions, was repealed, and a Duty of six pence Sterling, per Gallon, was imposed on Rum brought from England.

This was an indirect way of encreasing the Revenue of the Act 14th, Geo. III. Cap. 88; and in estimating the amount now offered to be given up, the average should be taken from the collection made previous to the passing of these Acts, as although according to the strict letter of the Law, the Duties were imposed prior to the Act of 1778, yet as the unprecedented increase has been occasioned by Laws passed subsequently, it cannot be maintained according to the spirit of that Act, that the augmentation ought to be considered in any other light than as Duties imposed for the regulation of Trade, and consequently at the disposal of the Legislature.

The average annual importation of Rum during the four years preceding the year 1822, amounted to 711,138 Gallons; and the annual average amount of Duties was £13,879 15 7.

During the four years subsequent to the year 1822, the importation was annually on an average, 896,662 Gallons: the Duties were £29,389 4 4.

The average annual importation from the year 1827 to the year 1830, both inclusive, (during the four years that the West India Ports were shut to American Vessels, and the Trade between the Colonies in North America and the West India Islands unnaturally increased,) amounted to 1,033,045 Gallons, and the Duties to £33,864 9 10.

RESOLUTIONS adopted by the House of Assembly on the 6th December 1828.

1. *Resolved*, That this House has derived the greatest satisfaction from the gracious expression of His Majesty's beneficent views towards the Province and from the earnest desire of His Excellency the Administrator of the Government, to promote the peace, welfare, and good government of the Province, as evinced in His Excellency's Message of Friday last.

2. *Resolved*, That this House has, nevertheless, observed with great concern, that it may be inferred from the expression of that part of the said Message which relates to the appropriation of the Revenue, that the pretension put forth at the commencement of the late Administration, to the disposal of a large portion of the Revenue of this Province, may be persisted in.

3. *Resolved*, That under no circumstances, and upon no consideration whatsoever, ought this House to abandon or in any way compromise its inherent and Constitutional right, as a Branch of the Provincial Parliament representing His Majesty's Subjects in this Colony, to superintend and controul the receipt and expenditure of the whole Public Revenue arising within the Province.

4. *Resolved*, That any Legislative enactment in this matter by the Parliament of the United Kingdom, in which His Majesty's Subjects in this Province are not and cannot be represented, unless it were for the repeal of such British Statutes as may be held by His Majesty's Government to militate against the Constitutional Right of the Subject in this Colony, could in no way tend to a settlement of the Affairs of the Province.

5. *Resolved*, That no interference of the British Legislature with the established Constitution and Laws of this Province, excepting on such points as from the relation between the Mother Country and the Canadas, can only be disposed of by the paramount authority of the British Parliament, can in any way tend to the final adjustment of any difficulties or misunderstandings which may exist in this Province, but rather to aggravate and perpetuate them.

6. *Resolved*, That in order to meet the difficulties of the ensuing year, and to second the gracious intentions of His Majesty for the permanent settlement of the Financial concerns of the Province, with due regard to the interests and efficiency of His Government, this House will most respectfully consider any Estimate for the necessary Expenses of the Civil Government for the ensuing year, which may be laid before it, confidently trusting that in any such Estimate a due regard will be had to that economy which the present circumstances of the country and its other wants require.

7. *Resolved*, That on the permanent settlement before mentioned being effected with the consent of this House, it will be expedient to render the Governor, Lieutenant Governor, or person administering the Government for the time being, and the Judges and Executive Councillors, independent of the annual Vote of the House, to the extent of their present Salaries.

8. *Resolved*, That although this House feels most grateful for the increased security against the illegal application of the Public Money, which must result from His Majesty's Government referring all persons who may have been concerned in

such application, to an Act of Indemnity to be consented to by this House, it will be inexpedient to consent to any such Enactment till the full extent and character of such illegal applications may have been fully enquired into and considered.

9. *Resolved*, That this House feels the most sincere gratitude for His Majesty's solicitude to effect the most perfect security against the recurrence of abuses on the part of persons entrusted with Public Monies in this Province.

10. *Resolved*, That this House has not complained, nor have any complaints been made known to it, respecting the Arbitration for the distribution between the Provinces of Upper and Lower Canada, of the Duties collected in Lower Canada; but that in this, as in every other respect, this House will most cheerfully co-operate in every equitable and constitutional measure which may be submitted to it as desirable by the Inhabitants of Upper Canada.

11. *Resolved*, That this House has seen with sentiments of the highest satisfaction and gratitude, the declaration of the willingness of His Majesty's Government cheerfully to accede to the desires which the Assembly has so frequently expressed during the last twenty years, of having an Agent in England, to indicate the wishes of the Inhabitants of Lower Canada; and that it is expedient to provide for such an appointment without delay.

12. *Resolved*, That so soon as the scheme in contemplation of His Majesty's Government for the permanent settlement of the Financial concerns of the Province shall have been made known and considered, it may be expedient to provide some adequate Indemnity to such Persons as were placed on the Civil Establishment of this Province, with Salaries prior to the year one thousand eight hundred and eighteen, and whose offices may have been found to be unnecessary or required to be abolished.

13. *Resolved*, That this House will cheerfully concur in any measure which may appear most likely to be successful in effectually removing the great inconvenience which has been sustained from the non-performance of the duties of Settlement by grantees or holders of Land obtained from the Crown, and otherwise remove the obstructions to the Settlement of the Country, which may have resulted or may hereafter result from the manner in which the powers and superintendence of the Crown in this most essential particular as affecting the general prosperity of the Province, may have been exercised.

14. *Resolved*, That it is the desire of this House to take as speedily as possible every means in its power, that the Inhabitants of the Townships, upon a Sub-division of the Counties in which they are situated by Act of the Provincial Parliament, shall have a full and equitable Representation in this House, of persons of their own free choice, and that the House will cheerfully concur in every measure particularly interesting to the Townships, which may appear to be the most desirable to their Inhabitants and the most conducive to the general welfare.

15. *Resolved*, That this House is fully sensible of the distinguished mark of confidence reposed in the loyalty and attachment hitherto evinced by His Majesty's Canadian Subjects and their Representatives in the Provincial Parliament, by His Majesty's declaration that he relies on them for an amicable adjustment of the various questions which have been so long in dispute.

16. *Resolved*, That amongst these questions not particularly mentioned on the present occasion, this House holds as most desirable to be adjusted and most essential to the future peace, welfare, and good government of the Province, viz:—

The Independence of the Judges and their removal from the political business of the Province.

The Responsibility and Accountability of Public Officers.

A greater independence of support from the Public Revenues, and more intimate connection with the interest of the Colony, in the composition of the Legislative Council.

The application of the late Property of the Jesuits to the purposes of general Education.

The removal of all obstructions to the Settlement of the Country, particularly by Crown and Clergy Reserves remaining unoccupied in the neighbourhood of Roads and Settlements, and exempt from the common burthens.

And a diligent enquiry into, and ready redress of, all grievances and abuses which may be found to exist or which may have been petitioned against by the Subject in this Province, thereby assuring to all the invaluable benefit of an impartial, conciliatory and constitutional Government, and restoring a well founded and reciprocal confidence between the Governors and the governed.

No. 26.

RESOLUTIONS adopted by the House of Assembly on the 19th March 1830.

1. *Resolved*, That before entering upon the consideration of the Estimate submitted of the Expenses of the Civil Government of the Province for the current year, it is expedient to declare that this House proceeds thereon only in the confident hope that an adjustment of the Financial Question which has given rise to so much controversy in this Province, will be speedily effected, in a manner satisfactory to this House, and that the inherent right of the people of this Province to control, by means of their Representatives, the application and expenditure of all the monies levied in the Province for the public uses thereof, will be fully acknowledged and permanently established.

2. *Resolved*, That it is further expedient to declare that this House enters upon the consideration of the said Estimate, in the hope that the grievances complained of by the Inhabitants of this Province, in their humble Petitions to His Majesty and both Houses of the Parliament of the United Kingdom, and reported on by a Committee of the House of Commons, on the twenty second of July one thousand eight hundred and twenty eight, will be fully redressed, and that His Majesty's Government will give their entire effect to the recommendations of the said Committee; but particularly that a more independent character and a closer connection with the interest of the Colony be given to the Legislative Council of the Province, and that the Judges cease to be involved in the political business of the said Council, and to hold seats in the Executive Council, to the end, that His Majesty's faithful subjects in this Colony be secured in the inestimable benefits of constitutional legislative power, co-operating for its peace, welfare and good government, and an Administration of Justice enlightened and independent, and in no way exposed to the suspicion of political bias or interested considerations.

3. *Resolved*, That it is further expedient to declare that the duties of this House cannot be fully and successfully performed, and the people whom they represent be sufficiently secured against the abuses of power in high public Officers, without a competent and independent tribunal within the Province, before whom Impeachments by this House may be heard and determined according to Parliamentary usage, and a real and efficient responsibility and accountability be established in offices of high public trust.

4. *Resolved*, That it is expedient to declare that this House proceeds on the consideration of the said Estimate with an intimate conviction of the earnest efforts of His Excellency the Administrator of the Government, to establish an impartial, conciliatory and constitutional system of Government in this Province, and to remedy, as far as depends upon him, the grievances and abuses of which His Majesty's subjects in this Province, and this House, have had reason to complain.

No. 27.

SCHEDULE annexed to a Bill introduced in the House of Commons by the Right Honorable Sir George Murray, G. C. B. to regulate the Financial Affairs and difficulties of Lower Canada, printed by order of the House of Commons, 14th June 1830.

LOWER CANADA.

The Governor,	} £15,000.
Lieutenant Governor,	
Nine Executive Councillors,	
Chief Justice, Quebec,	
Three Puisné Judges, Quebec,	
Chief Justice, Montreal,	
Three Puisné Judges, Montreal.	

UPPER CANADA.

Lieutenant Governor,	} £5,800.
Five Executive Councillors,	
Chief Justice, Upper Canada,	
Two Puisné Judges.	

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